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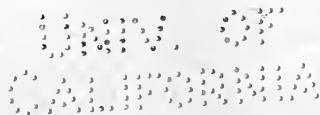
May '20

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R. A. O. A. OVERCHARGE AND AGENCY RELIEF CLAIM RULES

(May, 1920, Issue)

**RAILWAY ACCOUNTING OFFICERS ASSOCIATION
1116 WOODWARD BUILDING
WASHINGTON, D. C.**



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RAILWAY ACCOUNTING OFFICERS ASSOCIATION
OVERCHARGE AND AGENCY RELIEF CLAIM RULES
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R. A. O. A. Overcharge and Agency Relief Claim Rules

The following rules, relating to overcharge and agency relief claims, are mandatory and binding upon carriers operating in North America that are members of the Railway Accounting Officers Association:

RAILWAY ACCOUNTING OFFICERS ASSOCIATION RULES GOVERNING THE HANDLING OF OVERCHARGE AND AGENCY RELIEF CLAIMS.

APPLICATION

A-1. These rules and definitions shall apply in the settlement of all interline claims between carriers arising from overcharges in connection with transportation and delivery of freight, except,

(a) When in conflict with any Federal or State law or any ruling or order of any regulating body exercising lawful authority.

(b) On claims which carriers may have settled or declined prior to becoming members of the Association, or which members of the Association may have declined to interested carriers before such carriers became members of the Association, provided that this restriction will not apply to carriers that become members of the Association up to the time of the formal adoption of this rule by the Association.

DEFINITIONS

Wherever used in these rules, the meaning of the following terms shall be as set forth herein, unless otherwise specifically stated:

D-1. "Carrier:" Any common carrier, including railroad, steamship (all rail or rail and water), transfer or other transportation company.

D-2. "Initial Carrier:" The carrier receiving freight from consignor at original shipping point.

D-3. "Delivering Carrier:" The carrier delivering freight to connecting carrier at junction point.

D-4. "Receiving Carrier:" The carrier receiving freight from connecting carrier at junction point.

D-5. "Destination Carrier:" The carrier delivering freight to consignee at destination.

D-6. "Switching Carrier:" A carrier whose service in connection with a given shipment is confined to the handling of the car containing such shipment between connecting carriers, or between a connecting carrier and an industry, private siding or public yard, the service so performed being entirely within a recognized switching district.

D-7. "Paying Carrier:" The carrier paying claim to claimant.

D-8. "Contributory Negligence:" Want of diligence in any degree, in the use of means to remedy an error made by any other carrier.

D-9. "Initial Point:" The original shipping point, where freight is received from consignor.

D-10. "Junction Point:" Any point where two carriers interchange freight. (This includes any transfer point at such junction point.)

D-11. "Mileage:" The mileage of the carriers as given in the "Official Guide" published by the National Railway Publication Company of New York.

D-12. "Astray Freight:" Less than carload freight which is marked for destination and which has become separated from the regular revenue waybill.

D-13. "Unsettled Claims:" Claims unsettled as between carriers irrespective of date, but subject to Rule A-1-B.

D-14. "Legal Liability:" The term "legal liability" shall be construed as that fixed by statutory laws, conditions of bills of lading, tariff or classification provisions lawfully applicable, and in case of doubt the advice of counsel of claimant carrier.

D-15. "Uncollectible Deficit:" The net amount remaining after deducting the amount realized from sale of freight from aggregate amount of lawful charges (including storage, demurrage, and accessorial charges) assessed against a shipment when the shipper, consignee, or owner of the goods from whom the amount is due is shown to be judgment proof, insolvent, or cannot be located, or when counsel representing carrier charged with the responsibility for collection renders an opinion in writing that the facts of record make it inadvisable to attempt to force collection through court proceedings.

D-16. "Insolvent Carrier:" Any carrier declared by counsel for settling carrier, in writing, to be judgment proof.

MISCELLANEOUS RULES AND RECOMMENDATIONS

M-1. *Cash-Transmitting.* Carrier sending money to another carrier does so entirely at its own risk.

M-2. *Claim Correspondence.* It will not be permissible to allow claim correspondence to pass into possession of consignors, consignees, or claimants.

M-3. *Overcharges on Interline Billing* should, so far as practicable, be settled through agents' accounts, and adjustments made through interline freight correction accounts.

M-4. Receipts for claim payments should be so worded as to cover the liability of all carriers participating in the haul.

M-5. *Uniform Blanks.* Agents should be provided with standard forms for presentation of overcharge claims (R. A. O. A. Standard Form No. 300) as provided for in rule No. 1, also forms for furnishing statement of billing on claims.

M-6. *Uniform Blanks.* Statements of billing, exception reports, etc., should not be wider than 8½ inches.

M-7. *Demurrage or Storage* refunded under legal liability or when uncollectible owing to negligence in trans-

portation, shall be charged to liable carrier or carriers in the event the carrier assessing such charges will not voluntarily waive the same.

RULES

(1) *Presentation of Claims.* Carriers should require claimants to present overcharge claims on the standard form approved by the Interstate Commerce Commission, (R. A. O. A. Standard Form No. 300) to either initial or destination carrier, in accordance with established practices, for investigation and settlement. When claims are presented to intermediate carriers they shall be sent to destination carriers for settlement and claimant so informed, except claims in connection with transit arrangements, which shall be handled by the carriers granting such privileges. The initial or destination carrier to which a claim is presented or the destination carrier to which a claim is transmitted by an intermediate carrier or the carrier giving transit privilege to which a claim is presented or transmitted by other carriers shall investigate and settle in accordance with these rules.

(2) *When Documents Missing.* The absence of the documents required by the standard form for presentation of overcharge claims, shall be explained on a memorandum to be attached to the papers pertaining to the claim under consideration; and, further, when the original paid freight bill or bill of lading if required, does not accompany aforesaid papers the carrier investigating and paying the claim shall indemnify other carriers against loss due to payment of duplicate claim supported by such original documents.

ARRANGEMENT OF CLAIM PAPERS

(3) *Wrappers.* Carrier against which claim is made shall place its claim back on papers, which shall not be detached nor covered with other claim backs or papers, nor shall any writing or stamp thereon of said carrier be interfered with, in any way, by any other carrier.

(4) *Order of Papers.* All investigation shall read upward from claim back in order of date: :-

- (a) No notation shall be made on back of papers;
- (b) No notation or underlining of words shall be made by one carrier on another carrier's papers;

(c) Papers shall be fastened together by means of a paper fastener passing through entire file at upper left corner;

(d) No paper shall be mutilated or taken off. If necessary for neatness, papers shall be folded in.

(5) *Carrier at Fault May Pay Direct.* Carrier with which overcharge is located, but to which claim is not presented by claimant, may pay claimant direct, so notifying carrier to which claimant presented claim.

(6) *Unauthorized Rate.* Claim for alleged overcharge, when supported by bill of lading or shipping receipt naming a rate which is not a lawfully published tariff rate, shall be referred to the carrier whose agent made such unauthorized contract.

(7) *Overcharge Caused by Erroneous Rate.* Claim for overcharge due to error in rate shall, when supported by the necessary evidence and by specific reference to published tariff lawfully applicable and in effect at the time of shipment, be investigated and promptly settled.

(8) *Overcharge in Weight.* Claim for overcharge in weight when supported by necessary evidence shall be investigated and settled on the basis of actual weight, subject, however, to the prescribed minimum, estimated weight, or any other condition of the tariffs, or classification applicable. In case of dispute regarding weight in connection with a shipment reweighed at destination according to the rules and regulations of the carriers interested, the actual weight, ascertained by the destination carrier, or such scale or railway association weight as may be approved by the destination carrier, shall govern. The purpose of this rule is to provide a basis whereby the destination weights properly ascertained will be given the consideration warranted by experience and by the circumstances in each case, and to provide a practical method of facilitating the adjustment of claims for overcharge in weight where there is a dispute or some doubt as to which of two or more weights is the correct weight. This rule will apply on all unsettled claims.

(9) *Overcharge Caused by Erroneous Classification.* Claim for overcharge due to error in classification shall be investigated and settled when supported by bill of lading or shipping receipt, specific reference to the tariff or classification lawfully applicable, original or a certified

copy of invoice or delivering agent's certificate in lieu thereof, and by other necessary evidence.

(10) *Evidence of Collection.* The carrier investigating and settling a claim on account of overcharge, may accept, as evidence of the amount collected, the original paid freight bill, or original bill of lading showing amount of prepayment and bearing receipt for payment.

(11) *Papers to Bear Evidence of Payment.* When payment of claim is made before interline investigation, evidence of such payment shall be clearly shown on bill of lading or shipping receipt, paid freight bill, bill of claimant, or invoice in the claim papers.

(12) *Direct Investigation.* The investigating carrier shall communicate directly with agents or other proper representatives of interested carriers whenever practicable and whenever railway mail service cannot be used, return postage shall be enclosed. Inquiries should be addressed to accounting officer in charge of claims of the interested carriers after failure to obtain information from the agents or other proper representatives or when necessary from the nature of the inquiry. When the agent or other proper representative of another carrier fails to furnish the specific information requested or to explain why he cannot do so within 20 days from date of inquiry, copy of the inquiry with request for reply, shall be sent by express, registered mail or messenger, to the proper accounting officer of the delinquent carrier. When answer is not received within 30 days to such request, or to a direct inquiry to the proper accounting officer regarding a paid claim, the carrier investigating and settling the claim may charge full amount of claim to the delinquent carrier, or if there are two or more delinquent carriers, then to the delinquent carrier nearest the investigating and settling carrier in direction of destination and shall forward all papers relating to the claims to such delinquent carrier who shall take the place of settling carrier and make further investigation and distribution of the amount of the claim.

(13) *Statement of Overcharge.* The carrier investigating and settling an overcharge claim shall attach to the claim papers a statement showing how the overcharge is arrived at, with full reference to the I. C. C. tariffs and the amount due from each carrier interested. The rates and divisions and basis for claim shall be verified as far

as practicable before being sent by the carrier so investigating and settling to the other interested carriers.

(14) *Express Chargés.* Any carrier forwarding papers by express shall prepay express charges.

(15) *Relief of Agent's Account.* When an agent collects from consignee the correct amount of freight and charges, and the same is less than the amount debited to his station account, and adjustment cannot be effected through interline correction account, he shall file claim for relief, which shall be investigated and apportioned between interested carriers; see Rules 19 and 30.

ACKNOWLEDGMENT OF CLAIM PAPERS WHEN PASSED BETWEEN CARRIERS

(16) *Acknowledging Receipt of Claims.* When a claim, except arbitrary debit under Rule 38, is received the first time from another carrier, it shall at once be acknowledged to carrier from which received, and such acknowledgment shall quote sending and receiving carrier's claim numbers. Carriers shall quote each other's claim numbers in all claim correspondence, mail or telegraph.

APPORTIONMENT OF CLAIMS FOR OVERCHARGE

(17) *Overcharge in Rate, Weight, or Classification.* Claim for overcharge on account of error in rate, error in weight or error in classification, when investigated and settled in accordance with the provisions contained in Rules 6, 7, 8 and 9, shall be charged to the carrier at fault. If more than one carrier is involved, the amount of the claim shall be apportioned on the basis of the agreed divisions, and all interested carriers shall be obligated to pay their proportions of the amount paid in settlement of the claim.

(18) *Overcharge Caused by Misrouting.* Claim for overcharge resulting from improper routing due to error of an agent or other employee, shall be borne by the carrier employing the person at fault. The minimum debit Rule 42 shall not apply in such cases. This rule will apply on all unsettled claims. See I. C. C. Conference Rulings Nos. 214, 286 and 474, or subsequent amendments thereto.

(19) *Overcharge Caused by Waybilling Freight to Erroneous Destination, Unloading Short of, or Carrying*

Beyond Correct Destination or Stop-off Point. Claim for overcharge, resulting from error or oversight of an agent or employee, by which the shipment is billed to an erroneous destination, or is unloaded short of destination, or is carried beyond correct destination or stop-off point, shall be borne by the carrier whose agent or employee committed the error, except that when contributory negligence by other carrier or carriers is shown, the claim shall be divided equally between the carriers at fault. The carrier or carriers performing the service shall accept proportion of the through or combination rate from point of origin to erroneous destination, based on established divisions, or, in the absence of same, revenue shall be divided on basis of mileage. For the movement from the erroneous to the correct destination, charges shall be assessed on the local, through, or combination rates, as per lawfully published tariffs. Carrier or carriers receiving revenue for two hauls on such shipments, shall refund revenue (based on established divisions, or mileage basis, in absence of same) on the return haul to the point at which shipment is placed in its proper route to correct destination, regardless of the route which carrier may select for the return movement. This rule will apply on all unsettled claims. See I. C. C. Conference Ruling 217, or subsequent amendments thereto.

(20) *Question of Veracity.* When question affecting settlement of an overcharge claim between two or more carriers becomes one of veracity between employees of carriers, the claim, or such portion thereof as depends upon the question in dispute, shall be divided equally between such carriers. Changes made in car numbers, car initials or routing on telephone instructions will not be accepted as evidence in the settlement of dispute involving veracity unless confirmed in writing.

(21) *Terminal Charges.* Terminal charges shall not be included in the amount of revenue used as a basis for apportionment of an overcharge claim.

(22) *Disputed Divisions.* When a legal rate is protected by a carrier and it is unable to reclaim from its connections, because of disputed divisions the paying carrier shall be relieved of the burden of adjusting the difference between the carriers in interest to the extent and effect as follows:

(a) When the rate protected is a through rate, the carrier that issued the bill of lading shall accept

debit from the paying carrier for the amount of the overcharge which the latter is unable to reclaim on account of the dispute as to the divisions, and shall assume the responsibility of adjusting the difference between the carriers in interest.

(b) When the rate protected is constructed by combining two or more rates, one or more of them being joint rates, the first carrier (in the direction from origin to destination) which is party to a joint rate the divisions of which are in dispute, shall accept debit from the paying carrier for the amount of the overcharge which the latter is unable to reclaim because of dispute as to the divisions of that rate and shall assume the responsibility of adjusting the difference between carriers in interest. This rule will apply on all unsettled claims.

(23) *Erroneous Rate Quotation.* When a carrier in process of the investigation of an overcharge claim requests another carrier to quote a rate between local points on its line, and pays the claim on basis of that quotation, the carrier making the quotation must honor the bill of the paying carrier on the basis quoted, and in case it is found that the quotation was erroneous, must assume the expense of collecting back the amount necessary to place its charges on a legal tariff basis. This rule will apply on all unsettled claims.

INVESTIGATION AND APPORTIONMENT OF CLAIMS FOR OVERCHARGE ON COAL AND COKE

(24) *Located Overcharge on Coal or Coke.* Claims for overcharge on coal or coke, where such overcharge is located with a particular carrier or carriers, shall be charged to the carrier or carriers upon which the overcharge is located.

(A) *Unlocated Overcharge on Coal or Coke.* Claims for ascertained overcharge on coal or coke, which overcharge is not located, shall be prorated on revenue, on basis of record weights to point where overcharge is discovered subject to paragraph B.

(B) *Variation of Scale Weights.* Claims presented for overcharge on coal or coke where the only evidence of such overcharge is the variation in scale weights, shall be subjected to the following investigation:

First:

An ascertainment of the conditions and practices at each scale used as follows:

- (1) Type of scale and capacity.
 - (2) Character of installation.
 - (3) Standard of maintenance.
 - (4) Frequency of testing.
 - (5) Methods of weighing.
 - (6) Was scale on which weight in question was obtained maintained, tested, and operated in accordance with the track scale specifications approved by the American Railroad Association?
 - (7) Scale conditions as outlined in paragraph first 1 to 6.
 - (8) Type of car, *i. e.*, box, gondola, solid bottom, drop bottom, or steel hopper.
 - (9) Were weights affected, either immediately before or immediately after weighing, by rain or snow?
 - (10) Was car reconsigned en route?
 - (11) Obtain official record of the last four tests of scale immediately preceding movement of shipment, including amount each section of scale was inaccurate in each test, and the time within which such four tests were made.
 - (12) Did the reweighing include a third weighing as required by American Railroad Association Rules?
- (C) *Scale Shown by Investigation to be Most Accurate Must be Given Preference.* In event scale at destination or intermediate point is shown by this investigation to have produced the more nearly correct weight, claims for overcharge shall be prorated on revenue among carriers participating in the overcharge, subject to tolerances, evaporation allowances, and minimum weights, as provided in governing tariffs.
- (D) In the event scale at initial point is shown by this investigation to have produced the more nearly correct weight, the claim shall not be prorated, except by authority of the initial carrier.
- (25) *Disputed Claims to be Submitted to Counsel.* If any carrier should refuse to participate in the payment of such claims on the basis of revenue and record scale weights, the same shall be submitted by the investigating carrier to its counsel, and if such counsel should rule that

suit if instituted thereon cannot be successfully defended, the papers shall be returned to the carrier or carriers that have refused to participate in the payment thereof, and in the event it or they shall still refuse to participate in the payment of such claim, and at the same time be unwilling to defend suit, if brought, such suit shall be defended by the carrier against which suit is brought, and if judgment is secured the carrier or carriers refusing to participate shall be charged not only with their pro-rata portion of the original claim, but in addition thereto with court costs and counsel fees, and also with any statutory penalty that may be assessed in said suit, provided it appears that the refusal of such carrier or carriers to participate in such claim resulted in said penalty being imposed. This rule will apply regardless of the amount of claims, subject, however, to minimum debit rule No. 42.

(26) *Claim Papers to be Submitted to All Interested Carriers Before Payment Not Subject to Arbitrary Debit.* Claims for overcharge due to error in weight on coal or coke will not be subject to arbitrary debits, but shall, before payment, be presented to all carriers participating in the haul.

COLLECTION OF GUARANTEED CHARGES

(27) *Guaranteed Charges.* When charges are guaranteed, guaranteeing carrier shall be responsible for such charges when the destination carrier, having used reasonable precautions in effecting delivery, is unable to collect; provided, that request of protection of guarantee shall be made within sixty days after arrival of freight through connections or direct. In the case of perishable freight, if destination carrier cannot deliver and collect charges, guaranteeing carrier shall at once be asked direct or through waybilling station for disposition of freight, which shall be held, when practicable, for such advice. When freight is refused for loss or damage located with carrier, guarantee shall be void. Provisions with respect to minimum debits (Rule 42) shall not apply to this rule.

DISPOSITION OF DEFICITS ARISING FROM UNCOLLECTIBLE FREIGHT CHARGES

(28) *Sale of Unclaimed or Refused Freight for Charges.* Uncollectible deficits in charges against freight

which is unclaimed or refused when the result of negligence of one or more carriers in the line shall be charged to the carrier or carriers at fault under appropriate rule. When not the result of negligence of the carriers, the deficit shall be prorated on revenue by all carriers interested. Terminal transportation charges, demurrage, storage, and transportation arbitraries shall be included in determining revenue of carriers; provided, however, that freight which accumulates in warehouses and is periodically sold shall be disposed of without reference to other carriers and any loss in charges on such freight shall be borne by the carrier selling.

The provisions of this rule shall also apply when the destination carrier takes the unclaimed or refused freight for company's use. The distribution statement of claim covering any uncollectible amount prorated under this rule must bear affirmative declaration of carrier making distribution that the amount is uncollectible by reason of conditions set forth in Rule D-15.

(29) *Charges on Freight Sent Elsewhere for Sale.* If necessary to forward carload freight to another point to be sold, the carrier performing such service is entitled to the tariff rate and charges lawfully applicable thereto; and in determining the total uncollectible deficit to be prorated; the carrier is entitled to include the amount so charged.

(30) *Showing Miscellaneous Advances on Waybills.* Where there are charges such as demurrage, switching, duty, and entry fees, or any other charges that are in addition to the rate, it is the duty of each carrier to show such charges in detail and separately from the regular revenue, and the agent's failure to do so will make his company responsible for the non-collection of same when uncollectible within the rulings of the Interstate Commerce Commission (See Ruling M-7).

(31) *Destination Carrier Responsible for Collection of Correct Charges.* While accepting the principle that the destination carrier shall assume the duty of collecting all tariff charges, this will not relieve the initial or intermediate carriers from responsibility for their errors that are impossible of detection by the destination carrier. While recognizing the difficulty of enumerating all of the various classes of undercharges, the following are some of the losses which should not be borne by the destination carrier:

(a) Miscellaneous charges for switching, demurrage, storage, icing or feeding, detention or stop-off charges, etc., omitted from billing and not a part of or included in the through rate.

(b) Undercharges due to error in rates published in tariffs to which destination carrier is not a party.

(c) Undercharges due to failure to collect tariff charges on shipments destined to prepaid or non-agency stations.

(d) Undercharges due to the insertion of incorrect rates in export bills of lading issued by initial or intermediate carrier.

(e) Charges waybilled as prepaid, subsequently changed by correction to collect.

(f) Demurrage charges, etc., accruing at point of origin and not noted on bills of lading.

(g) Undercharges due to failure of weighing carrier to state correct gross carload weight on waybills when charges are collectible on track scale or shippers' agreement weights.

(32) *Destination Carrier to Receive Assistance From Other Carriers in Collecting or Refunding.* Destination carrier shall receive all possible assistance from initial or intermediate carriers in its efforts to make collections or refunds.

(33) *Disposition of Amounts Not Chargeable to Destination Carrier.* The destination carrier, shall, in the interest of all concerned, use all diligence to determine and collect the correct charges and shall make a demand in writing on the consignee or consignor, or both, if necessary, for charges which are uncollected, owing to error of another carrier and which are undiscoverable by the destination carrier.

After two unanswered demands in writing for payment, or after a direct refusal of the debtor to pay, the carrier in error shall without further action on the part of the destination carrier, accept debit for the uncollected tariff charges or shall authorize the destination carrier at the expense and for the account of the carrier in error, to bring suit for the recovery of these charges.

GUARANTEEING ADDITIONAL PREPAYMENT OF FREIGHT AT JUNCTION POINTS

(34) *Shipments Destined to Agency Stations Requiring Prepayment.* When freight destined to an agency sta-

tion upon which charges should be fully prepaid or guaranteed, in accordance with tariff, is tendered connecting carrier and it develops that such prepaid charges are insufficient to carry shipment to destination, the carrier tendering shall authorize its junction agent to guarantee to the connecting carrier a sufficient amount to carry the shipment to destination. Delivery to a connection of such a shipment for an agency station constitutes a guarantee to the receiving carrier of a sufficient amount to transport the shipment to destination, a specific guarantee on the billing not being required for each case. The destination agent shall exercise due diligence and employ all means at his command to collect amount due from consignee; but if unable to do so, the deficit shall be adjusted on its merits, the minimum debit rule No. 42 not to apply in such cases. The receiving carrier, however, should not return such shipments to the delivering carrier for additional prepayment.

The provisions of this rule shall not apply to additional prepayment covering extra weight on freight resulting from weighing in transit and found to exceed the weight as originally billed, or to freight inspected resulting in increased rating and charges.

(35) *Shipments Destined to Non-agency Stations.* When a shipment destined to a non-agency station is billed collect or insufficiently prepaid, it shall be accepted from connecting carrier and forwarded to destination. The destination carrier shall make reasonable effort to collect the amount due, but if unsuccessful, may upon its statement that it is unable to collect, correct the waybill to read fully "Prepaid" if the shipment is waybilled through from point of origin to destination. When re-billed enroute the final adjustment shall be made through claim channels, the minimum debit Rule No. 42 not to apply in such cases. In either case the adjustment made shall maintain the integrity of the lawful rate. When re-billed en route, settlements under this rule shall be made under Rule No. 38, all papers to accompany debit.

FORWARDING SHIPMENTS BILLED SHORT OF DESTINATION

(36) *Shipments Waybilled Short of Destination.* When a shipment has been billed in error to a point short of the proper destination, such shipment shall be forwarded and charges collected at the lawful tariff rate from point of

origin to correct destination applicable via the route shipment moved.

FAILURE TO OBSERVE INSTRUCTIONS FOR DIVERSION

(37) *Failure to Accomplish Diversion.* When in accordance with the conditions of the tariffs lawfully applicable, a carrier is requested to divert a shipment, and, through negligence or error of a carrier the diversion is not accomplished, the carrier responsible for the negligence or error shall be wholly responsible for any lawful overcharge resulting, subject to Rule 19. This rule will apply on all unsettled claims.

INTERLINE SETTLEMENT AFTER INVESTIGATION AND PAYMENT

(38) *Distribution Statements.* When the investigation in connection with a claim is complete and the responsibility therefor is located, the carrier by which the claim has been investigated shall apportion the amount in accordance with the foregoing rules. Such carrier shall also prepare and forward to each interested carrier a distribution statement for each claim, showing billing reference over all interested carriers, claim numbers when known, the amount charged to each, the route over which shipment moved, and when necessary the through rate and divisions via such route and tariff authority, with I. C. C. numbers. Provided that no carrier shall be penalized for any overcharge, unless it has been given the opportunity to develop the fact pertaining thereto prior to the time prescribed by the Interstate Commerce Commission for the destruction of records. This rule will apply on all unsettled claims.

(39) *Disposition of Papers.* When the amount of any claim is divisible between carriers and does not exceed \$20.00, the claim papers shall be retained by the settling carrier, except claims coming under Rule 50. When the total amount paid is not proratable or is more than \$20.00, and only one other carrier is interested, statement and claim papers shall be sent to it, but if two or more other carriers are interested original statement and claim papers shall be sent to the carrier most distant, and a copy of the statement showing disposition of claim papers, to each other carrier interested.

Non-members. When paying carrier is an intermediate carrier, claim papers shall be sent to last interested carrier in the direction of destination. When a non-member carrier is interested in any unsettled claim, settling carrier may charge out to members their proper proportions under the rules, retaining papers with which to negotiate with the non-member as to settlement of its proportion. Any interested carrier shall have the right to obtain papers from carrier with which they are filed. See Rule 49.

(40) *Recharge of Disputed Amounts.* When amount charged in accordance with Rule No. 38 is for any valid reason unsatisfactory, to debited carrier, it may be recharged to paying carrier on monthly statement within one year from date of statement in which charge is included, except that when charge is made under Rule 12, the delinquent carrier shall not have the privilege of recharging without authority. No recharge shall exceed the original amount charged, nor shall any correction be required for less than One Dollar (\$1.00).

No recharge shall be made except over personal signature of the claim officer, or when authority for other signature is stamped on recharge statement. The objecting carrier shall notify all interested carriers and shall not again be charged until it so authorizes or claim is arbitrated. Nothing in this rule shall make it obligatory upon any carrier to accept a distribution statement covering any claim in which investigation does not clearly show that such carrier handled the shipment, or to accept a draft covering such distribution statement. This applies on all unsettled claims.

(41) *Claims less than \$1.00.* Claims for less than one dollar shall not be consolidated to make an amount over the minimum (one dollar), but shall be paid and absorbed by the settling carrier; provided shipment moved over its lines, but agents may include in one monthly claim for relief any number of shipments originating on the same road and traveling via the same route.

(42) *Minimum Debits.* No charge shall be made by the carrier settling the claim against another carrier when the entire proportion beyond the settling carrier is less than \$1.00, except as provided in Rules 18 (overcharge due to misrouting through error of carrier), 27 (collection of guaranteed charges), 34 and 35 (adjustment of charges on freight insufficiently prepaid).

(a) When a non-member line is involved, minimum debit rule shall apply between member lines.

(b) In computing minimum a fraction of one-half cent or over shall be regarded as one cent.

(c) When authority is given on the claim papers, the following will govern as to the minimum (subject to the exceptions stated in this Rule), paying carrier being considered as the first carrier.

(d) When two carriers are involved, the second carrier shall not issue authority for any amount less than one dollar.

(e) When three or more carriers are involved, intermediate carrier shall issue its authority for any amount less than one dollar when the entire proportion of succeeding carrier or carriers is one dollar or more.

(f) When last carrier's proportion is less than one dollar, next preceding intermediate carrier shall issue authority for its own proportion and that of the last carrier if the two aggregate one dollar or more.

(43) *Correction Minimum.* No correction shall be required in a bill rendered or authority issued for any clerical error less than one dollar (\$1.00).

(44) *First Carrier Beyond Gateway or Rate Prorating Point to Give Divisions of Revenue for Overcharge Claims.* When an overcharge is clearly located with a group of two or more connecting carriers beyond a common gateway, crossing, or rate-breaking point, it shall be the duty of the first carrier beyond the gateway to furnish the paying carrier a statement which will clearly set forth the correct divisions to be applied and the proportions that were allowed the interested carriers in inter-line settlement, and unless such information is furnished within 60 days, the entire amount of such group proportion shall be charged to the said first carrier. It shall also be the duty of the first member carrier beyond the gateway or rate-breaking point to furnish, upon request, rates and divisions with I. C. C. tariff authority therefor, to or from the rate breaking point when tariffs are not in the possession of the road against which claim is presented, such request to show junctions via which shipment moved.

(a) Claims for relief of charges on freight short at junctions, as specifically provided for in Rule 50, shall be handled in accordance with that rule.

(45) *Honoring Authorities Granted.* When authority has been granted on the strength of which money has been paid which would not otherwise have been paid, such authority shall be honored and no repudiation shall be allowed; but when authority is simply a clerical error and no loss has resulted therefrom, it shall be susceptible of correction.

(46) *Insolvent Carriers.* Should any carrier be insolvent, uncollectible amount due from it shall be assumed by other carriers handling shipment.

(a) If full amount is due from insolvent carrier it shall be prorated between all other carriers handling shipment on revenue basis.

(b) Where two or more carriers are liable, insolvent carrier's proportion shall be prorated between them, using their proportions of claim as factors.

(c) Provided each participating carrier shall furnish by its proper officer a certified statement of account with insolvent carrier showing no credit available for offset.

(47) *Disposition of Undercharges Discovered.* All undercharges occurring through errors in the original divisions of revenue which are discovered in handling overcharge claims shall be credited to the carriers to which they belong in the final apportionment; provided the amount is in excess of the debit minimum (Rule No. 42).

STATEMENT OF AMOUNTS DUE AND PAYABLE BY DRAFT

(48) *Statements of Amounts Due.* On or before the 10th of each month (or weekly by special agreement, if necessary to avoid a large accumulation), the paying carrier should render a statement on R. A. O. A. form of amounts due from each debtor carrier with claim papers, when necessary, and as provided in Rule 38, and distribution statements, to the proper officers by prepaid express, postal mail or messenger. Draft may be made by the creditor carrier on or after the 10th of the succeeding month for totals of statements, or, on agreement between carriers in interest, drafts may be made for the balances, which drafts shall be paid by the debtor carrier upon presentation.

(49) *Return of Claim Papers to Paying Carrier for File.* When claim papers are forwarded to another carrier with bill for its authorized proportion or as provided in Rule 38, they shall be returned to the settling carrier as promptly as possible, and in any event within one year from date of rendition of bill or date of abstract of distribution. Return of the papers shall be made to the officer in charge of claims of the paying carrier unless instructions to the contrary are attached to the papers.

Any penalty incurred by the paying carrier for failure to have in its file papers supporting a claim after the time specified shall be with the carrier which has failed to return such papers to the paying carrier, as provided in this rule. This rule will not apply to claims charged out under Rule 50.

(50) *Relief of Charges on Short Freight.* When freight checks short at junction point, intermediate point or destination, the carrier delivering the waybill on which freight is short shall, on demand, refund the full amount of revenue that accrued up to junction point if freight does not reach destination within sixty days. No investigation further than the development of the above record shall be necessary. This is to apply to either junction or audit office settlements and on all unsettled claims (D-13); subject, however, to a minimum charge of one dollar. When two or more carriers are involved, the principle of distribution outlined in Rule 42 shall govern.

When both the original waybill and the shipment are short at destination (the destination carrier having reported the waybill as result of tracing by the billing carrier), and the shipment fails to reach destination within sixty days, no further investigation is necessary, but destination carrier may arbitrarily charge its next connection the total amount of charge up to junction point, as provided in first paragraph of this rule, and each intermediate carrier may charge its next connection in a like manner.

When the destination of short freight is a station on the line of two or more carriers, the agent of the carrier via which the shipment is routed, which holds the waybill, shall advise the agent of the other carriers of the shortage, giving a description of the freight. The agents should carefully examine their records and warehouses, and if located, the freight or charges collected, as the case may be, shall be promptly surrendered to the carrier.

holding the waybill. Provided, however, that when a carrier transports a single shipment of less than carload astray freight, weighing five thousand pounds or more, or a car containing LCL astray freight, weighing five thousand pounds or more, the carrier holding the waybills shall turn them over to the carrier performing the service.

LOADED CARS HANDLED AS EMPTY

(51) *Loaded Cars Handled as Empty.* When a carrier delivers to another carrier a car accompanied by an empty car ticket, running slip, or card waybill, or with advice that the car is empty, the receiving carrier and subsequent carriers are warranted in handling the car as an empty. Carrier handling loaded car as an empty is entitled to revenue on one-way haul. See Rule 19.

OBTAINING INFORMATION IN CONNECTION WITH RATES

(52) *Obtaining Information in Connection with Rates.* When, in investigating overcharge claims, it is necessary to obtain rates from other carriers communications shall, in all cases, be addressed to the accounting officer handling overcharge claims, who shall be responsible for the furnishing of such information.

VOTING POWERS AND PROCEDURE FOR CHANGING RULES

(101) *Voting Powers.* The voting powers on questions relating to overcharge and agency relief claims shall be restricted to members who are in general or direct charge of such claims, and only one vote shall be allowed each member line, provided that this rule shall not be construed as permitting any individual member to cast more than one vote.

(102) *Membership on Arbitration and Appeal Committees.* Only members of the Association who are directly in charge of overcharge and agency relief claims shall be eligible for membership on the Arbitration and Appeal Committees.

(103) *Procedure for Changing Rules.* Any member of the Association handling claims may take up with the President of the Association the question of altering or amending these rules. Such communications to be re-

ferred to the Committee on Overcharge and Agency Relief Claim Rules, consisting of seven members, for consideration, and published in the Agenda. By a majority vote of the members eligible to vote on claim matters, these rules may be amended or altered at any annual meeting of the Association, such changes to be effective 90 days from date of adoption, provided that the Association by three-fourths vote of members eligible to vote on claim matters, may make any alteration or amendment to these rules effective at once.

(104) *Penalty for refusing to Comply with Rules, Decisions, etc.* Whenever any member of the Association declines to comply with any of its requirements or rules relating to the handling of claims, or declines to abide by decisions of the arbitration and appeal committees, as provided herein, such circumstance shall be reported to the President of the Association, and if he and the two Vice Presidents shall decide by a majority vote, from the written evidence submitted, that the member is guilty of the offense charged, he and the carrier he represents shall be deprived of the privileges of the Association as relating to claims. A member so suspended shall have the privilege of bringing the matter before the Association at its annual meeting and his reinstatement will be ordered by the President, if favored by a two-thirds vote of members eligible to vote on claim matters at such annual meeting.

ARBITRATION AND APPEAL COMMITTEES

(105) *Arbitration and Appeal Committees.* The Association shall provide for two additional committees, each composed of three members directly in charge of overcharge claims, one to be known as the "Arbitration Committee," the other as the "Appeal Committee."

(106) *Personnel of Committees.* No two members of either arbitration committee or the appeal committee shall be selected from the same section of the country, but each of these committees shall be made up respectively of one member from eastern territory, one member from western territory, and one member from southern territory.

(107) *Appointing Members to Appeal and Arbitration Committees.* The President shall, within thirty (30) days after each annual meeting, appoint three (3) mem-

bers each to the Appeal and Arbitration Committees. Such committees to serve until the next annual meeting of the Association. The personnel of both committees to be made up in accordance with the provisions of Rule 106.

(108) *Substitute in Case of Interest.* If any member of the Arbitration Committee, or Appeal Committee shall be interested in any question referred to their committee or shall, for any other reason be unable to serve, the President of the Association shall appoint disinterested members of the Association eligible as substitutes for those interested or unable to serve.

(a) When a member has acted as arbitrator on a claim, it shall disqualify him from acting as member of the Appeal Committee on same claim, and the President shall appoint a disinterested member of the Association eligible to serve in his place. In case the President is interested or unable to serve, the appointment of a disinterested member shall be made by the First Vice President. If the First Vice President be unable to serve for the same or any other reason, then the appointment shall be made by the Second Vice President.

(109) *Vacancy, How Filled, etc.* In the case of death, or inability from any cause which is provided for above, or failure or neglect to render award with reasonable promptness of any member of the Arbitration Committee or the Appeal Committee to act, the President shall have the power to appoint another member.

(110) *Term of Office and Completing Work of Arbitration and Appeal Committees.* These committees shall hold office for one year. At the close of each official year the Arbitration and Appeal Committees shall have thirty days in addition to its regular term of service of one year in which to complete the arbitration of such claims as have been submitted to it by the Secretary prior to the annual meeting.

Each member of the Arbitration and Appeal Committees shall have not to exceed ten days of such thirty days in which to make his awards on such claims.

ARBITRATION COMMITTEE

(111) *Duties of Arbitration Committee.* This committee shall consider and act upon such claims as may be referred

to it in the manner hereinafter provided, and the decision of the majority of the committee shall be binding upon the parties involved, except that they shall have the right of appeal to the Appeal Committee, as provided by Rule 202.

(112) *Arbitration Committee No Equity Powers.* The Arbitration Committee shall have no equity powers, but shall decide upon the evidence contained in the papers, in accordance with the rules in effect when brief is prepared by the carrier submitting claim for arbitration in accordance with the rules or rulings in effect at time shipment moved, date of bill of lading shall govern, unless the time of taking effect shall otherwise be specially provided for in the rules or rulings.

(113) *Rules Applied to be Specified in Awards.* The arbitrators shall definitely refer to rule or section of rule under which their award is made, and the arbitrators joining in the majority award shall agree upon and give their decision under the same rule.

(114) *Equity Power When Allowed.* The Arbitration Committee shall not apply a penalty to a rule which does not specifically provide a penalty, provided, however, that if all the parties interested consent thereto in writing, the Arbitration Committee may render an award upon an equity basis on claims covered, or not covered, by these rules.

(115) *Awards to be Full and Explicit.* In giving decisions, or awards, on claims, the arbitrators shall give decision on each and every question submitted, and such decision shall be explicit and consistent, so that it may be carried out.

(116) *No Cause of Action.* When no cause of action lies under the rules, the Arbitration Committee shall so decide. In such cases the Ten Dollars Arbitration fee shall be charged to the carrier or carriers arbitrating claims without cause. From the decision so given by the Arbitration Committee, appeal may be taken to the Appeal Committee under Rule 202.

(117) *Claims Must Be Paid and Bear Evidence of Payment.* All claims must be paid before they are submitted for arbitration, and must bear evidence of such payment. Evidence of payment shall consist of claimant's receipt, or definite statement of auditor, treasurer, or officer in charge of the department controlling such claims that payment has been made. Such evidence shall

be embraced in the arbitration statement of the paying carrier or attached to the claim next below that carrier's statement. The statement of relief of agent by an authorized officer of the accounting department shall be sufficient evidence of payment.

(118) *Paying Carrier to Submit.* When the foregoing requirements have been complied with, the carrier paying the claim may submit it for arbitration, provided, however, that when any interested member carrier accepts charge from another, which investigation afterwards develops should not have been accepted, and the amount for any reason cannot be recharged or collected from liable carrier, then the carrier outstanding the amount shall have the right to submit the claim for arbitration in all respects as though it were the paying carrier.

(119) *Statements to Be Submitted.* A comprehensive statement, based upon the evidence in the papers shall be made, and the points upon which a decision is desired shall be definitely stated. This shall be done over the personal signature of the officer in charge of the claim department of the carrier presenting the claim for arbitration. This statement, and all papers, where initial carrier presents claim for arbitration, to move to the next carrier in the direction of destination, and where destination carrier presents claim for arbitration, to move to the next carrier in the direction of the initial carrier and each carrier in its turn shall present its statement in writing over the personal signature of the proper officer, and shall then send such statement and papers to the next carrier interested, provided that where the claim is presented for arbitration by an intermediate carrier, the statement and all papers to be sent to the initial carrier and by it in turn to the next carrier in the direction of destination, except where the next carrier may be the carrier presenting the claim for arbitration, in which case papers shall be sent direct to the next carrier beyond the carrier presenting claim for arbitration in the direction of destination. The carrier, when submitting papers to next connection, shall forward copy of letter accompanying papers to the carrier requesting arbitration.

Numbering, Papers. Each paper included in the file to be numbered in the upper right corner by the carrier submitting claim for arbitration, commencing with Number One on the first paper at bottom of file.

(120) *Communication Between Interested Carrier and Arbitrators Prohibited.* No direct communication, oral, written or printed, shall be allowed between members interested in an arbitration before, during, or after such arbitration, and any member of the Arbitration Committee in connection with such arbitration, save and except as herein made and provided. Any necessary communication for a proper purpose shall be made through the Secretary, and when he is in doubt as to the propriety thereof, he shall refer the matter to the President and be guided by his decision.

(121) *Preferred Attention Required.* When papers are submitted as provided for above, they shall receive preferred attention in each claim office, thirty (30) days time being allowed each carrier in which to conduct additional investigation and to prepare brief and forward its argument and papers. When it develops that any interested carrier has failed to comply with the rules and requirements to make and attach its statement and forward the claim papers to the next interested carrier, or to the carrier asking for arbitration within thirty (30) days after receipt of claim papers, or where any carrier loses claim papers submitted to it for the purpose of arbitration, notice of such default shall be given by the carrier asking for arbitration to the delinquent carrier by registered mail, securing postal authority receipt therefor, which shall be forwarded by registered mail to the Secretary of the Association, together with carbon of letter transmitting notice.

The delinquent carrier, shall within thirty (30) days of receipt of such notice by him, send to the Secretary by registered mail a carbon of his letter forwarding the papers to an interested carrier, and if he fails to do so the Secretary of the Association shall, without further notice, adjudge the delinquent carrier in default of the full amount of claim, and the delinquent carrier, shall be required to pay the same forthwith to the carrier asking for arbitration. When the carrier so adjudged to pay the claim as hereinbefore provided, shall have duly paid the claim, all rights in the claim and all authorities given thereon shall fully pass to such carrier so adjudged. And it is further hereby provided that such adjudged carrier shall have the right to subsequently submit the claim to arbitration in the same manner and with the same rights

under the rules and rulings as originally were possessed by the carrier who paid the claimant.

(122) *Carrier Refusing to Submit Statement Not Released.* In the event of any carrier refusing to present a statement of its case, such refusal must be made in writing over the personal signature of person in charge of claims, and the papers forwarded to the next carrier in interest within the specified time. But such refusal to present its statement or argument shall not release any carrier from its liability under the decision of a majority of the Arbitration Committee.

(123) *Papers Returned Through Interested Carriers.* When all carriers interested have stated their case or refused to do so, the papers shall be returned by the last carrier through the interested carriers to the carrier requesting arbitration, which shall then forward the papers at once to the Secretary, first ascertaining that all rule requirements have been complied with, and that papers are in as neat a condition as possible, properly backed and otherwise arranged as provided by Rule 119. If subsequent to the attachment of the brief of any carrier, another carrier makes additional investigation or attaches copies of previous arbitration or appeal decisions, opinions, of counsel decisions or rulings of any lawfully constituted, administrative or judicial body, tariff publications or rules, contracts, agreements, or other matter not contained in the claim papers or quotes such matters in its brief and the new facts or authorities thus developed or cited purport to affect the liability of carriers whose briefs have already been submitted, then such carrier shall be entitled to further investigation, and one rebuttal only, and the right to see all rebuttals subsequently attached, but this rule shall not be construed as permitting further argument over citations, facts, or records, contained in the papers, and which each interested carrier has had an opportunity to present or defend.

(124) *Methods of Forwarding Papers.* All arbitration claims shall be forwarded between interested carriers by express, registered postal mail, or registered railroad mail. The carrier forwarding papers shall prepay all necessary charges.

(125) *Arbitration Fee.* A fee of Ten Dollars shall be charged for arbitrating each claim, such fee to be advanced by the carrier asking arbitration, and must accompany papers to the Secretary of the Association.

(126) *Arbitration Fund, How Disposed Of.* All fees paid for arbitrating claims shall be kept by the Secretary of the Association as a separate fund, to be known as the "Arbitration Fund." One dollar of the fee for each claim arbitrated shall be credited to the general fund of the Association and at the end of the year \$3.00 for each claim arbitrated by them during their official year shall be paid to each member of the Arbitration Committee, provided that \$3.00 each on such claims as shall have been arbitrated by substitute members of the Arbitration Committee shall be paid to such substitutes.

(127) *Procedure of Committee, etc.* When the foregoing requirements have been complied with (as to which the Secretary of the Association shall be the judge), the Secretary shall attach his acknowledgment of the arbitration fee and forward the papers to a member of the Arbitration Committee, not the chairman, who shall render his award in the case, and forward the papers with his award to the other member of the Arbitration Committee, not the chairman, who shall render his award and forward his award and all papers to the chairman. The chairman shall render his award and forward the award of the Arbitration Committee, together with all papers, to the Secretary, who shall return all the papers together with the award rendered by the Arbitration Committee to the carrier from whom he received them originally. Each member of the Arbitration Committee shall send to the Secretary a carbon of his letter of transmittal to the next member of the committee.

(128) *Secretary to Notify Interested Carriers of Decisions.* The Secretary shall notify each carrier interested the result of the decision of the Arbitration Committee. Should any carrier so interested question the decision rendered by the Arbitration Committee, that committee shall not be permitted to reopen or reconsider the case except in event of a clerical error, at to which the Secretary shall be the judge. Such dissatisfied carrier's recourse shall be to the Appeal Committee, as provided in Rule 202.

(129) *Paying Carrier to Charge Out Per Arbitration Decision.* Upon receipt of papers with Arbitration Committee's award, the paying carrier may in conformity with such award, and in accordance with Rule 42 charge by arbitrary debit, regardless of amount, such carrier or carriers as have been penalized and who accept arbi-

trary debits under the plan outlined in Rule 42. The carrier or carriers penalized, who do not accept arbitrary debits, shall issue authority for their proportion within thirty (30) days after receipt of papers. The papers to be sent to the most distant carrier, to be passed in turn to its immediate connection within thirty days, and so on until they reach the paying carrier for file. Papers in all cases to be forwarded between interested carriers by express or registered postal mail. If paying carrier desires to appeal claim, it will be required to carry full amount, pending decision of the Appeal Committee.

(130) *Procedure When Papers Are Lost After Arbitration Decision.* When claim papers are lost after decision has been rendered and diligent search fails to find them, carrier or carriers decided against may be debited with their proportion on basis of Arbitration Committee's award without duplication of papers further than a copy of the award, unless one of the interested carriers desires to enter an appeal, in which case a duplicate set will be necessary and must be furnished by carrier losing the papers.

(131) *Procedure When the Arbitration Committee Fails to Reach Majority Award.* When the Arbitration Committee fails to make a majority award, the chairman of the committee shall refer the papers back to the members of the committee to see if an agreement can be reached. If it cannot be so reached by the committee, then recourse shall be had to the Appeal Committee through the Secretary, in accordance with Rule 202, the appeal fee to be paid out of the general fund.

(132) *Arbitration Fee, How Apportioned.* The charge for arbitration shall be borne by the carrier or carriers against which the decision is given, and shall be apportioned by the Arbitration Committee (or Appeal Committee in case of appeal) at time decision is rendered, except that such carriers as have agreed in their brief to assume an amount equal to or in excess of that assessed them by the arbitrators, shall be exempt from participation in the fee. The receipt of the treasurer attached to the papers shall be deemed a sufficient voucher for the collection of such amount.

(133) *When Traffic or Operating Agreements Involved.* When submitting claims involving legitimate traffic or operating agreements, such agreements shall be quoted in the arguments presented and acknowledged or repu-

diated by the other carriers interested therein, and failure to repudiate shall be considered an acknowledgment. If said agreements are of such a nature that it is deemed improper or inadvisable by the parties to make them known to the committee, the claim must not be sent to the committee, but should be referred to and settled by the officers of the carriers parties to such agreements, unless all parties consent to waive said agreements and allow the claim to be arbitrated under the rules of the Association, which waiver shall be duly recorded in the argument of each carrier.

(134) *Refusal to Abide by Award.* It shall be the duty of the members to report to the President of the Association the refusal of any member to abide by the awards of the Arbitration Committees, or to take an appeal, as provided for in Rule 202.

(135) *When Non-member Interested.* In cases where any members have a dispute with a non-member carrier, and the member carrier desires to have it arbitrated, the Arbitration Committee shall act on the claim; provided that the member carrier can and does obtain, over the personal official signature of the proper officer of the non-member carrier, his consent to accept the Arbitration Committee as the arbitrators, and that he will comply with the requirements and rules and abide by and fully comply with the decision of a majority of the committee.

(136) *When Non-member Declines to Arbitrate.* If the non-member carrier declines to arbitrate, this will not prohibit arbitration on the claim as between the member carriers, and such award as may be made against a non-member carrier shall be assumed by the paying carrier when non-member carrier is alone liable. When liability rests jointly between member carrier or carriers and non-member carrier, the amount assessed against non-member carrier shall be assumed by member carrier if but one member carrier. If more than one, the amount of claim shall be assessed against member carriers held liable on basis of the award.

(a) *Non-member Right of Appeal After Agreeing to Arbitrate.* Non-member carriers shall have right of appeal from decision of the Arbitration Committee, provided they have agreed to abide by rules of this Association, but they shall not be allowed any initiative arbitration privileges. A member not directly interested cannot submit claim for arbitration on account of a non-member carrier.

APPEAL COMMITTEE

(201) *Appeal Committee to Consider on Same Basis.* The Appeal Committee shall be required to consider claims which are referred to them on the same basis as that on which originally presented to the Arbitration Committee.

(202) *Procedure for Appeal.* Should any carrier be dissatisfied with the decision of the Arbitration Committee, an appeal may be taken to the Appeal Committee, provided notification to Secretary, stating date papers first reached the appealing carrier with decision of the Arbitration Committee, with copy or copies to carriers interested, be sent within thirty days after receipt of papers with award.

A deposit of \$15.00 must accompany notification to the Secretary, and the Secretary's acknowledgment of the \$15.00 shall be filed in the claim papers and shall be proof to all concerned that the claim is duly under appeal. In the event a carrier which has filed with the Secretary a notice of appeal, decides later to withdraw such appeal, it shall send carbon copy of notice of withdrawal to all interested carriers, and any other interested carrier will not then be debarred from appealing the case account of the thirty (30) days' time limit having expired. Such other appeal must be made within thirty (30) days after again receiving papers.

(203) *Statements to Appeal Committee.* The carrier asking appeal shall have thirty days after such notice to Secretary in which to prepare its argument, over the personal signature of the officer in charge of the claim office, and the papers shall then be referred with argument by the appealing carrier to the carrier nearest to it in the direction of destination. Each interested carrier shall have the papers and the right to make, within thirty days, one argument to the Appeal Committee, which must be done over the personal signature of the officer in charge of claims. No additional investigation shall be made by any carrier and no new facts or evidence shall be presented; provided, however, that any carrier may cite in its argument any previous decisions of the Appeal Committee. When all carriers interested have so argued their case, or refused to do so over the personal signature of the officer in charge of claims, the papers shall be returned by the last carrier, through interested car-

riers, to the carrier making appeal, fifteen days' time being allowed each carrier within which to so return the papers to the next interested carrier.

When papers reach the appealing carrier they shall be forwarded within fifteen days to the Secretary, unless such carrier desires to withdraw its appeal and comply with the decision of the Arbitration Committee. When any carrier fails to attach its argument or refusal and forward papers within thirty days, or to return the papers to next interested carrier within fifteen days as provided in this section, or when any carrier loses claim papers submitted to it under this section the procedure and penalty set forth in Rule 130 shall apply. The provisions of Rule 131 and 132 shall also apply to claims submitted for appeal. No direct communication, oral, written, or printed, shall be allowed between any member interested in an arbitration before, during or after such arbitration, and any member of the Arbitration or Appeal Committees in connection with such arbitration, save and except as herein made and provided. Any necessary communication for a proper purpose shall be made through the Secretary, and when he is in doubt as to the propriety thereof, he shall refer the matter to the President and be guided by his decision.

(204) *Procedure of Committee.* The Secretary, after ascertaining that the foregoing requirements have been complied with (as to which he shall be the judge) shall promptly transmit papers to a member of the Appeal Committee other than the chairman. The member to whom first sent shall attach his award, after which papers shall be passed in convenient order to the other member of the Appeal Committee for like attention; the chairman to attach his award last.

It shall be the duty of the chairman to see that a majority award has been given, which shall be final, after which the papers shall be sent to the Secretary, who shall return them to the carrier originally submitting them for arbitration.

(205) *Disposition of Appeal Fee.* If the Appeal Committee affirm the decision of the Arbitration Committee, the deposit of \$15.00 shall be forfeited and credited to the general fund of the Association. If the Appeal Committee do not affirm the decision of Arbitration Committee, the \$15.00 deposited shall be credited, to the general fund of the Association, and this amount, together with the arbi-

tration fee of \$10.00, shall be charged to the carrier or carriers against which the decision is rendered, provided that if the claim is appealed by other than the paying carrier, that such of the appeal fee as is not charged against the appealing carrier may be charged by the appealing carrier to the paying carrier. Upon receipt of papers with the Appeal Committee's award, the paying carrier may, in conformity with such award and in accordance with Rule No. 42 charge by arbitrary debit, regardless of the amount, such carrier or carriers as have been penalized, and who accept arbitrary debits under the plan outlined in Rule No. 42. The carrier or carriers penalized who do not accept arbitrary debits shall issue authority for their proportion within ten days after receipt of papers. The papers to be sent to the most distant carrier, to be passed in turn to its immediate connection within ten days, and so on until they reach the paying carrier for file.

Papers in all cases to be forwarded between interested carriers by express or registered postal mail. When claim papers are lost after decision has been rendered and diligent search fails to find them, carrier or carriers decided against may be debited with their proportion on basis of Appeal Committee award without duplication of papers further than a copy of the award.

(206) *Compensation of Committee.* At the end of the year five dollars (\$5.00) for each claim reviewed by them during their official year shall be paid out of the general fund of the Association to each member of the Appeal Committee, provided that five dollars each on such claims as shall have been reviewed by substituted members of the Appeal Committee shall be paid to such substitutes.

(207) *Carbon Copies to Secretary.* Each member of the Appeal Committee shall send to the Secretary a carbon copy of his letter of transmittal to the next member of the committee.

(208) *Appeal Committee to Complete Work.* The work of the Appeal Committee shall be completed by them so far as claims before them are concerned and their unfinished labors shall not be turned over to the new committee for the ensuing year.

(209) *Appeal Committee May Interpret Rules.* In case there shall be a dispute between parties, members of this Association, as to the proper interpretation, meaning, or effect, of any rule of this Association, any party

interested may submit question or dispute to the Appeal Committee for consideration and determination. Each party, in presenting his contention, shall be governed by the rules and provisions applicable to the submission of claims to the Appeal Committee for decision.

(210) *Previous Decisions as Authority.* In quoting previous decisions of Arbitration and Appeal Committees, only such decisions and awards as have been made by the Railway Accounting Officers Association shall be recognized as authority.

Standard Form for Presentation of Overcharge Claims

Approved by the Interstate Commerce Commission, December 2, 1913.
 Railway Accounting Officers Association and National Industrial Traffic League.

(Name of person to whom claim is presented) _____ (Address of claimant) _____ (Claimant's Number) § _____
 _____ (Name of carrier) _____ (Date) _____
 _____ (Address) _____ Carrier's Number _____

This claim for \$ _____ is made against the carrier named above by _____
 (Amount of claim) (Name of claimant)

for Overcharge in connection with the following described shipments:

Description of shipment _____

Name and address of consignor (shipper) _____

Shipped from _____ To _____

(City, town or station) (City, town or station)

Final Destination _____ Routed via _____

(City, town or station)

Bill of Lading issued by _____ Co.; Date of Bill of Lading _____

Paid Freight Bill (Pro.) Number _____; Original Car Number and Initial _____

Name and Address of Consignee (Whom shipped to) _____

If shipment reconsigned en route, state particulars _____

Nature of Overcharge _____

(Weight, rate or classification, etc.)

DETAILED STATEMENT OF CLAIM

NOTE.—If claim covers more than one item taking different rates and classification, attach separate statement showing how overcharge is determined and insert totals in space below.

	No. OF PKGS.	ARTICLES	WEIGHT	RATE	CHARGES	AMOUNT OF OVERCHARGE
Charges Paid:						/
		Total				
Should have been:						/
		Total				

Authority for rate or classification claimed _____

Give, so far as practicable, Tariff reference (I. C. C. number, effective date and page or item.)

IN ADDITION TO THE INFORMATION GIVEN ABOVE, THE FOLLOWING DOCUMENTS
 ARE SUBMITTED IN SUPPORT OF THIS CLAIM.*

- () 1. Original paid freight ("expense") bill.
 () 2. Original invoice, or certified copy, when claim is based on weight or valuation, or when shipment has been improperly described.
 () 3. Original bill of lading, if not previously surrendered to carrier, when shipment was prepaid, or when claim is based on misrouting or valuation.
 () 4. Weight certificate or certified statement when claim is based on weight.
 5. Other particulars obtainable in proof of Overcharge claimed: † _____

REMARKS: _____

The foregoing statement of facts is hereby certified to as correct.

 (Signature of claimant)

§ Claimant should assign to each claim a number, inserting same in the space provided at the upper right hand corner of this form. Reference should be made thereto in all correspondence pertaining to this claim.

* Claimant will please place check (x) before such of the documents mentioned as have been attached, and explain under "Remarks" the absence of any of the documents called for in connection with this claim. When for any reason it is impossible for claimant to produce original bill of lading, if required, or paid freight bill, claimant should indemnify carrier or carriers against duplicate claim supported by original documents.

† Claims for overcharge on shipments of lumber should also be supported by a statement of the number of feet, dimensions, kind of lumber, and length of time on sticks before being shipped.

Claims based on rates quoted in letters from traffic officials should be supported by the original or copies of such letters.

ABSTRACT OF DISTRIBUTION STATEMENTS—OVERCHARGES

No. _____

19

MR. _____

Herewith the following Overcharge Claim Distribution Statements and claim papers, as provided in Railway Accounting Officers Association Rule 38, showing amounts charged your company in the settlement of claims to date. The amount of this account will be included in a draft to be drawn on your Treasurer, on the 10th prox. per Railway Accounting Officers Association Rule No. 48.

OUR NO.	YOUR NO.	AMOUNT	OUR NO.	YOUR NO.	AMOUNT	OUR NO.	YOUR NO.	AMOUNT
TOTAL			TOTAL			TOTAL		

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AUDITOR

NORTH AND SOUTH RAILROAD COMPANY

NORTH AND SOUTH RAILROAD
STATEMENT OF OVERCHARGE CLAIM AUTHORIZATIONS

No. _____

19_

MR. _____

Herewith statement of authorized debits against your company for Overcharges settled (paid or vouchered) during the month of _____

AUDITOR

[illegible]

Cross Ruling for double space typewriter.

NORTH AND SOUTH RAILROAD

This portion should be used for Voucher memorandum and distribution purposes, according to the individual requirements of the carrier.

When draft authority is detached, this sheet should be retained by carrier issuing the authority.

The entire sheet should be not less than 8½x11 inches, and the size of the authority should be 8½x3¾ inches.

It is intended the draft authority shall always be at the bottom of the sheet.
To be printed on yellow paper.

R. A. O. A. Standard Form No. 305

THE NORTH AND SOUTH RAILROAD

ACCOUNTING DEPARTMENT

Authority No.-----

N. & S. R. R. Co. Claim No.-----

----- Claim No.-----

----- 19-----

NOT NEGOTIABLE

This document (no other papers required) will be authority for the road paying claim to include-----

Dollars (\$-----) in monthly statement to be sent to-----

not later than the 10th of the month. The total of the statement is subject to draft on the Treasurer of this Company ten days later.

AUDITOR

If amount authorized is incorrect, return all papers for correction to Auditor,

OVERCHARGE CLAIM AUTHORITY

INDEX

GENERAL RULES

	RULE NO.
Changes in rules.....	103
Failure to comply with rules penalty.....	104
Membership on committee.....	101
Rules—	
Changing procedure.....	103
Failure to comply with, penalty.....	104
Voting powers.....	101

INDEX

INDEX OF RULES PERTAINING TO THE INVESTIGATION, ADJUSTMENT AND APPORTIONMENT OF OVERCHARGE CLAIMS.

	RULE NO.
Accounting officers, to furnish rates-----	52
Acknowledging receipt of claim-----	16
Additional prepayments at junction, guaranteeing-----	34-35
Advanced charges to be shown in detail on billing-----	30
Agency reliefs-----	15
Amounts due and payable by drafts-----	48-50
Application of rules-----	A-1
Apportionment of claims—	
Astray freight-----	19
Coal and coke-----	24-26
Disputed divisions-----	22
Erroneous rate quotations-----	23
Misrouting-----	18
Rates, weight or classification-----	17
Terminal charges-----	21
Veracity, questions of-----	20
Arrangement of claim papers-----	3-4
Authority granted must be honored-----	45
Blanks, uniform-----	M-5
Carrier at fault may pay direct-----	5
Cars, loaded handled as empty-----	51
Cash, transmitting-----	M-1
Charges, collection of correct amount-----	31
guaranteed-----	27
on short freight, relief of-----	50
Claims for less than \$1.00-----	41
presented to intermediate carrier-----	1
Classification erroneous, apportionment of overcharge-----	17
investigation of overcharge-----	9
Coal and coke claims-----	24-26
Corrections, adjusting claims by-----	M-3
Collection of additional freight charges-----	33
of charges, evidence of-----	10
responsibility for-----	31
destination carriers to receive assistance-----	32
of guaranteed charges-----	27
Correction minimum-----	43
Correspondence, penalty for failure to reply to-----	12
Damaged freight refused and sold-----	28-29
Deficits arising from uncollectible charges-----	28-29
Definitions-----	D1-D16
Demurrage charges-----	M-7

Destination carrier responsible for collection of correct charges.....	31
to receive assistance from other carriers in collections or refunding....	32
Destruction of records.....	38
Direct investigation.....	12
payment.....	5
Disposition of amounts not chargeable to destination carriers.....	33
of deficits from uncollectible charges.....	28-33
of undercharges discovered.....	47
Disputed amounts, recharge of.....	40
claims.....	25
divisions.....	22
Distribution statements and disposition of papers.....	38-39-49
Diversion failure.....	37
Division of revenue to be furnished by gateway line.....	44
Divisions of rates.....	13
Documents, supporting when missing.....	2
Double haul, carrier handling to refund on return haul.....	19
Draft settlements.....	48
Drafts, amounts due payable by.....	48-50
Erroneous Destination, waybilling freight to.....	19
rate quotation.....	23
Evidence of collection of charges.....	10
of payment in papers.....	11
to support claim.....	1-2
Express charges on papers.....	14
Failure to accomplish diversion.....	37
to reply to inquiry regarding claim.....	12
Fees, counsel.....	25
First carrier beyond gateway to give division of revenue.....	44
Forms, uniform blanks.....	M-5
Forwarding shipments billed short of destination.....	36
freight to be sold for charges.....	29
Freight bill, indemnity required when missing.....	2
original evidence of collection.....	10
unloaded short of, or carried beyond correct destination.....	19
Guaranteed charges.....	27
Guaranteeing additional prepayment at junctions.....	34-35
Guarantee of additional freight at junctions.....	34-35
Honoring authorities granted.....	45
Insolvent carrier's proportion to be prorated.....	46
Interline settlements after payment.....	38-47
Intermediate carriers, claims presented to.....	1
Investigation and settlement of claims.....	5-15
direct.....	12
Laws, Federal or State, conflict with.....	A-1
Legal action.....	25-33
Loaded cars, handled as empty.....	51
Membership prior to.....	A-1
Minimum debits and exceptions.....	40-41-42-43
Miscellaneous charges to be shown in detail on billing.....	30
rulings and recommendations.....	M1-M7

	RULE NO.
Misrouting causing overcharge.....	18
Non-members, settlement with.....	39-42
Notations on papers.....	4
Numbers, advice of.....	16
Obtaining information in connection with rates.....	52
Order of papers.....	4
Original paid freight bill, evidence of collection.....	10
Overcharge on coal and coke.....	24-26
on interline billing.....	M-3
in rate, weight or classification, investigation	
of.....	7-8-9
apportionment of.....	17
statement of, in papers.....	13
by misrouting.....	18
by freight going astray.....	19
involving question of veracity.....	20
Papers, evidence of payment.....	11
fastening.....	4
filed with paying carrier.....	49
mutilation of.....	4
notations on.....	4
order of.....	3
passing to claimant's possession.....	M-2
presentation of.....	1
removing from files.....	4
retained by paying carrier.....	39
returned to settling carrier.....	49
submitted to counsel.....	25
submitting to other carriers.....	26
supporting documents, missing.....	2
to accompany charge.....	39
wrappers.....	3
Payment, direct.....	5
evidence of.....	11
Penalty for failure to reply to inquiry.....	12
Penalties, papers not on file.....	49
Personal signatures.....	40
Prepayment of charges.....	34-35
at junction point.....	34-35
Presentation of claims.....	1-2
Prior to membership.....	A-1
Question of veracity.....	20
Rates and divisions, authority for.....	13
erroneous, investigation of overcharge.....	7
erroneous, apportionment of overcharge.....	17
erroneous, responsibility for collection proper	
charges.....	23
to be furnished by Accounting Officers.....	52
unauthorized, not to be protected.....	6
unauthorized, used on bill of lading.....	6
Receipt of papers, acknowledgment of.....	16
Receipts for payments.....	M-4
Recharge, personal signature.....	40
Recharges of disputed amounts.....	40

Records, destruction of	38
Refunds, destination carrier to receive assistance.....	32
Refused freight sold for charges.....	28-29
Relief of charges on short freight.....	44-50
agent's account	15
Responsibility for collection of correct charges.....	31
Return of claim papers to paying carrier for file.....	49
haul	19
Revenue divisions	44
Rules, application of	A-1
Rulings and recommendations, miscellaneous.....	M1-M7
Sale of freight for charges.....	28-29
Settlement after payment	38-47
Shipments destined to non-agency stations.....	35
destined to agency stations, requiring prepay- ment	34
waybilled short of destination.....	34
Short freight, relief of charges on.....	44-50
Showing miscellaneous advances on waybills.....	30
Statements of amounts due and payable by drafts.....	48-50
of amounts due and subject to draft.....	48
of overcharge	13
Stop off, failure to make.....	19
Storage charges	M-7
Suits, legal	25-33
Tariff authorities	13
Terminal charges excluded from revenue in overcharge claims	21
Unauthorized rates	6
Unclaimed freight to be sold for charges.....	28-29
Uncollectible charges	33
Undercharges, collection of	31
destination carrier not liable.....	31
to be properly credited.....	47
Veracity involved on claim for overcharge.....	20
Weight, erroneous, investigation of overcharge.....	8
apportionment of overcharge	17
Weights, variations of scales.....	24
When documents missing	2
Wrappers, or claim backs.....	3

INDEX

ARBITRATION AND APPEAL COMMITTEES AND PROCEDURE IN CONNECTION WITH ARBITRATION OF CLAIMS.

	RULE NO.
Action, no cause of	116
Additional investigation	123
Agreements, traffic or operating	133
Appeal, procedure for	202
under Rule 202, from decision by arbitration	
committee of, no cause of action	116
time limit	202
Committee	105-110
	201-210
appointment of members	107
to complete work	110-208
to consider on same basis as arbitration	201
compensation	206
may interpret rules	209
majority award	204
membership	102
personnel	106
procedure of	204
statements to	203
substitute members	108
term of office	110-208
vacancies	109
Appeal fee	202
disposition of	205
Appointing members to Arbitration Committee	107
Arbitration and Appeal Committees	105-136
appointing members	
to	107
Arbitration Committee, completing work of	110
decisions and awards to be full	
and explicit	115
decisions binding	111
duties of	111
membership on	102
no equity powers	112
personnel	106
procedure of, etc.	127
substitute to be appointed in	
case of interest	108
term of office	110
vacancy, how filled	109
Arbitration fee	125
how apportioned	132
how to charge	116-129

RULE NO.

Arbitration fund, how disposed of	126
Arbitrators, communications with, prohibited	120
Attention, required, preferred	121
Authority, previous, decisions as	210
Award, majority, Appeal Committee	204
procedure when Arbitration Committee fails to reach	131
Awards, refusal to abide by	134
rules applied to be specified in	113
to be full and explicit	115
Carbon copies to Secretary	207
Carrier, interested, Secretary to notify of decisions	128
paying, to submit	118
refusing to submit statement, not released	122
Carriers, interested, communications between	120
interested, papers returned through	123
Claim papers, method of mailing	119
numbering of	119
Claims must be paid and bear evidence of payment	117
Committee, Appeal	105-110
	201-210
Arbitration	111-136
personnel of	106
Communications, between carriers and Appeal Committee,	
prohibited	203
between interested carriers and arbitrators, prohibited	120
through the Secretary	203
Compensation of Appeal Committee	206
Correspondence copies to Secretary	207
Decisions of Arbitration Committee pending	111
of committee, failure to comply with	104
arbitration, paying carrier to charge out per	129
Secretary to notify of	128
Disposition of appeal fee	205
Duties of Arbitration Committee	111
Equity power	112-114
Failure to comply, decisions, etc., penalty for	104
Fee, appeal	202
appeal, disposition of	205
arbitration	125
arbitration, how apportioned	132
Forwarding papers, method of	124
Fund, arbitration, how disposed of	126
Investigation, additional	123
Lost, papers, after appeal decision	205
papers, after arbitration decision	130
Majority award, failure to reach	131
Membership on Arbitration and Appeal Committees	102
Method of forwarding papers	119-124
New facts developed	123
No cause of action	116
Non-member, right to appeal after agreeing to arbitrate	136-A
when declines to arbitrate	136
when interested	135

Numbering of papers	119
Operating or traffic agreements	133
Papers, methods of forwarding	124
procedure when lost	130
returned through interested carriers	123
Paying carrier to charge out, per arbitration decisions	129
to submit	118
Payment, claims must bear evidence of	117
Penalty for refusing to comply, decisions, etc	104
Personnel of committees	106
Preferred attention required	121
Previous decisions as authority	210
Procedure of Arbitration Committee	127
of committee	204
for appeal	202
when Arbitration Committee fails to reach majority award	131
when papers lost, after arbitration decision	130
Rebuttal statements	123
Refusal to abide by awards	134
Refusing to submit statement	122
Rules, Appeal Committee may interpret	209
applied, to be specified in awards	113
decisions, etc., refusing to comply with, penalty for	104
Secretary to notify carrier of decisions	128
Statements, refusing to submit	122
Statements to Appeal Committee	203
to be submitted	119
Substitute, in case of interest	108
Term of office and completing work of Arbitration and Appeal Committees	110-208
Time allowed each carrier to prepare brief	121
Traffic or operating agreements	133
Vacancy, how filled, etc	109
When non-member declines to arbitrate	136
interested	135
When traffic or operating agreements involved	133
Withdrawal of appeal	202

LIST, BY COMPANIES, SHOWING OFFICERS IN DIRECT CHARGE OF HANDLING OVERCHARGE AND AGENCY RELIEF CLAIMS

(NOTE—The Secretary would appreciate advice of any inaccuracies in names of companies, names, titles, addresses, etc., in these lists.)

Ahnapee & Western Ry. Co.	J. B. Call, G. F. A., Green Bay, Wis.
Alabama Great Southern Ry. Co.	J. J. Hooper, Gen. Claim Agent, Washington, D. C. Geo. Greaves, F. C. A., Cincinnati, Ohio.
Alabama, Tennessee & Nor. R. R. Corp.	A. J. Shelly, F. C. A., Mobile, Ala.
Alberta & Great Waterways Ry. Co.	W. R. Smith, Gen. Mgr., Edmonton, Alta., Canada.
Alcolu Railroad	W. J. Pooser, Auditor, Alcolu, S. C.
Algoma Central & Hudson Bay Ry. Co.	H. Hoodless, A. T. A., S. S. Marie, Ont., Canada.
Algoma Eastern Ry. Co.	H. Hoodless, A. T. A., S. S. Marie, Ont., Canada.
Ann Arbor Railroad	J. F. Cress, Auditor, Toledo, Ohio.
Apalachicola Northern Railroad Co.	L. J. Rowell, Frt. Clm. Agt., Port St. Joe, Fla.
Arcade & Attica Railroad Corp.	R. I. Cartwright, Aud., Arcade, N. Y.
Arizona Eastern R. R. Co.	E. J. Fenchurch, G. F. & P. A., Tucson, Ari.
Arkansas Central Railroad	H. B. Holbert, Auditor, Fort Smith, Ark.
Arkansas Western Railway Co.	C. E. Bingham, F. C. A., Kansas City, Mo.
Atchison, Topeka & Santa Fe Ry.	W. W. Strickland, Frt. Aud., Topeka, Kans.
Atlanta & Western Railroad	H. P. Edwards, Gen. Mgr., Sanford, N. C.
Atlanta & West Point Railroad Co.	F. E. Winburn, Aud., Atlanta, Ga.
Atlanta, Birm. & Atlantic Ry. Co.	E. L. Greene, Aud., Atlanta, Ga.
Atlantic & Yadkin Ry. Co.	J. M. Webb, F. C. A., Washington, D. C.
Atlantic City Railroad Co.	Philip J. Kelly, A. F. T., Philadelphia, Pa.
Atlantic Coast Line Railroad	Ed. L. Prince, A. F. R., Wilmington, N. C.
Baltimore & Ohio Railroad	J. F. Schutte, Aud. Frt. Clms., Baltimore, Md.
Balto. & Ohio Chicago Term. R. R. Co.	F. B. Huntington, Gen. Aud., Chicago, Ill.
Balto., Ches. & Atlantic Ry. Co.	W. L. Rothstein, Auditor, Baltimore, Md.

Baltimore Steam Packet Co.	E. P. Hook, Gen. Aud. & F. C. A., Baltimore, Md.
Bangor & Aroostook Railroad Co.	E. F. Curtis, F. C. A., Bangor, Me.
Barre & Chelsea Railroad	N. H. Ricker, Aud. Frt. Rcts., Boston, Mass.
Bath & Hammondsport R. R. Co.	A. J. Moran, Aud. Frt. Acc., New York City.
Bingham & Garfield Ry. Co.	J. M. Hayes, Aud., Salt Lake City, Utah.
Birmingham & S. E. Ry. Co.	E. Pierce, Traff. Mgr., Union Springs, Ala.
Birmingham, Col. & St. Andrews R. R. Co.	A. E. Edge, Auditor, Chipley, Fla.
Birmingham Sou. R. R. Co.	F. B. Winslow, Aud., Birmingham, Ala.
Blue Ridge Railway Co.	Jno. S. King, Frt. Clm. Agt., Atlanta, Ga.
Boston & Albany Railroad	C. Petersen, Aud. Frt. Accts., Boston, Mass.
Boston & Maine Railroad	N. H. Ricker, Aud. Frt. Rcts., Boston, Mass.
Boyne City, Gaylord & Alpena R. R. Co.	C. T. Sherman, Gen. Frt. Agt., Boyne City, Mich.
British Col. Elec. Ry. Co., Ltd.	W. D. Power, G. F. & P. A., Vancouver, B. C., Canada.
Brownwood North & South Ry. Co.	E. B. Findlow, Auditor, Ft. Worth, Texas.
Buffalo & Susquehanna R. R. Corp.	W. L. McGuigan, Aud., Wellsville, N. Y.
Buffalo, Rochester & Pitts. Ry. Co.	A. V. Edick, F. C. A., Rochester, N. Y.
Bullfrog Goldfield R. R. Co.	H. Escherich, Aud. & Cash., Los Angeles, Calif.
California Western Railroad & Nav. Co.	D. M. Higgins, Aud., Ft. Bragg, Cal.
Cambria & Indiana Railroad Co.	W. E. Dobson, Gen. Aud., Philadelphia, Pa.
Canadian Government Railways	Owen Cameron, F. C. Agt., Moncton, N. B., Canada.
Canadian National Railways	H. F. Parker, Aud. Frt. O/C., Toronto, Ont., Canada.
Canadian Northern Railway	H. F. Parker, Aud. Frt. O/C., Toronto, Ont., Canada.
Carolina & North Western Ry. Co.	Jno. S. King, F. C. A., Atlanta, Ga.
Carolina & Tennessee So. Ry. Co.	Jno. S. King, F. C. A., Atlanta, Ga.
Carolina & Yadkin River Ry. Co.	L. E. Ryan, Traff. Mgr., High Point, N. C.
Carrollton & Worthville R. R. Co.	C. C. Lancaster, Gen. Mgr., Carrollton, Ky.
Catsauqua & Fogelsville R. R. Co.	Philip J. Kelly, A. F. T., Philadelphia, Pa.
Central Canada Railway Co.	W. R. Smith, Gen. Mgr., Edmonton, Alta., Canada.
Central New England Ry. Co.	G. L. Winlock, Aud. O/C Clms., S. Boston, Mass.
Central New York, Sou. R. R. Corp.	W. J. Hofford, Aud., Ithaca, N. Y.
Central of Georgia Ry. Co.	F. H. Naylor, Aud. of Traff., Savannah, Ga.
Central R. R. Co. of N. J.	T. C. Smith, F. C. A. (Agency Clms.) New York City.
	F. M. Snyder, A. F. T. (Overcharges) Jersey City, N. J.

Central Vermont Railway Co.	E. Deschenes, Comptroller, St. Albans, Vt.
Champlain Transportation Co.	H. D. Chamberlain, Auditor, Albany, N. Y.
Charleston & Western Carolina Ry.	Ed. L. Prince, A. F. R., Wilmington, N. C.
Charlotte, Monroe & Columbia R. R.	B. B. McCaa, Aud. Frt. Accts., Portsmouth, Va.
Chataqua Traction Co.	W. H. Pickard, Traff. Mgr., Jamestown, N. Y.
Chattahoochee Valley Ry. Co.	Hubert Cumbee, Auditor, West Point, Ga.
Chesapeake & Ohio Railway Co.	R. M. Hunter, Asst. A. F. T., Richmond, Va.
Chesa. & Ohio Ry. Co. of Ind.	R. M. Hunter, Asst. A. F. T., Richmond, Va.
Chesapeake Steamship Company	A. C. Matheson, Aud., Baltimore, Md.
Chester & Delaware River Railroad Co.	Philip J. Kelly, A. F. T., Philadelphia, Pa.
Chesterfield & Lancaster Railroad	B. B. McCaa, Aud. Frt. Accts., Portsmouth, Va.
Chicago & Alton Railroad Co.	C. A. Ahern, Aud. Frt. Accts., Chicago, Ill.
Chicago & East. Ill. R. R.	E. E. O'Reilly, Aud. F. & P. A., Chicago, Ill.
Chicago & Erie Railroad Co.	A. J. Moran, Aud. Frt. Acc., New York City.
Chicago & North Western Ry. Co.	E. J. Bloodgood, Aud. F/O Clms., Chicago, Ill.
Chicago, Burlington & Quincy R. R. Co.	G. E. Bramon, Aud. Frt. Accts., Chicago, Ill.
Chi. Great West. R. R. Co.	F. B. Longfield, A. F. R., Chicago, Ill.
Chi., Indianapolis & Louisville Ry. Co.	W. B. Patterson, Aud. Rev., Chicago, Ill.
Chi., Kalamazoo & Saginaw Ry. Co.	F. B. McIlvaine, Aud. Frt. O/C Clms., Detroit, Mich.
Chicago, Memphis & Gulf R. R. Co.	J. F. Shepherd, Aud. Frt. Rects., Chicago, Ill.
Chicago, Milwaukee & St. Paul R. R.	E. A. Reynolds, Frt. Aud., Chicago, Ill.
Chi., Peoria & St. Louis Ry. Co.	H. W. Berger, Auditor, Springfield, Ill.
Chicago, Rock Island & Gulf Ry. Co.	Henry Lucas, Aud., Ft. Worth, Tex.
Chicago, R. I. & Pac. Ry. Co.	F. W. Main, Aud. F. O/C Clms., Chicago, Ill.
Chi., Terre Haute & S. E. Ry. Co.	W. N. Rockwell, Aud., Chicago, Ill.
Christie & Eastern Ry. Co.	W. H. Barrow, Auditor, Shreveport, La.
Cin., Burnside & Cumberland Riv. Ry. Co.	J. J. Hooper, Gen. Claim Agent, Washington, D. C.
Cin., Ind. & West. R. R. Co.	Geo. Greaves, F. C. A., Cincinnati, Ohio.
Cin., New Orleans & Tex. Pac. Ry. Co.	L. E. Smith, F. C. A., Indianapolis, Ind.
Cincinnati Northern Railroad Co.	J. J. Hooper, Gen. Claim Agent, Washington, D. C.
Clev., Cin., Chi. & St. L. Ry. Co.	Geo. Greaves, F. C. A., Cincinnati, Ohio.
Clyde Steamship Company	F. P. Boisseau, A. F. O/C Clms., Cincinnati, Ohio.
	F. P. Boisseau, A. F. O/C Clms., Cincinnati, Ohio.
	Robt. T. Bird, Compt., New York City.

Coal Belt Electric Ry. Co.	T. S. Walton, F. C. A., St. Louis, Mo.
Colorado & Southern Ry. Co.	C. A. Trimble, Auditor of Rev., Denver, Colo.
Colorado & Wyoming Ry. Co.	W. P. Peabody, Auditor, Denver, Colo.
Danville & Western Ry. Co.	Jno. S. King, Frt. Clm. Agt., Atlanta, Ga.
Dayton & Union Railroad	J. F. Schutte, F. C. A., Baltimore, Md.
Dayton-Goose Creek Ry. Co.	J. J. Balderach, Secretary, Dayton, Texas.
DeKalb & Western Railway Co.	J. L. Meador, Auditor, Electric Mills, Miss.
Delaware & Hudson Company	W. L. Schneider, Frt. Clm. Agt., Albany, N. Y.
Dela., Lack. & West. R. R.	Bertram Young, A. F. & T. A., Scranton, Pa.
Denison & Pacific Suburban Ry.	D. W. Beddo, Aud. Frt. Rcts., Dallas, Tex.
Denver & Rio Grande Railroad	D. A. Barton, A. F. R., Denver, Colo.
Denver & Salt Lake Railroad Co.	S. S. Meyer, Auditor, Denver, Colo.
DeQueen & Eastern R. R. Co.	C. C. Ray, G. F. & P. A., DeQueen, Ark.
Des Moines Union Ry. Co.	J. A. Wagner, Gen. Mgr., Des Moines, Iowa.
Detroit & Cleveland Nav. Co.	Wm. T. Milby, Frt. Clm. Agt., Detroit, Mich.
Detroit & Mackinac Railway Co.	A. S. Matteson, Frt. Clm. Agt., Detroit, Mich.
Detroit & Toledo Shore Line R. R. Co.	G. A. Miller, F. C. A., Detroit, Mich.
Detroit Terminal Railroad Co.	E. B. Kennedy, Aud., Detroit, Mich.
Detroit, Toledo & Ironton R. R. Co.	E. B. Dudley, Gen. Aud., Detroit, Mich.
Direct Navigation Company	G. E. McDuffie, A. F. A. (Agency Clms.), Houston, Tex.
Duluth, Missabe & Nor. Ry. Co.	C. G. Webb, F. C. A. (O/C Clms.), Houston, Tex.
Duluth, So. Shore & Atlantic R. R.	Jos. Seifert, Auditor, Duluth, Minn.
Duluth, Winnipeg & Pac. Ry.	A. E. Delf, Asst. Compt., Marquette, Mich.
Durham & Southern Ry. Co.	H. F. Parker, Aud. Frt. O/C, Toronto, Ont., Canada.
	D. Lumpkin, Traff. Mgr., Durham, N. C.
East & West Coast Railroad	B. B. McCaa, Aud. Frt. Accts., Portsmouth, Va.
East St. Louis Connecting Ry.	Henry Schmittgens, Jr., Frt. Clm. Agt., St. Louis, Mo.
East Tenn. & Western Nor. Car. Ry. Co.	J. E. Vance, Treasurer, Johnson City, Tenn.
Edmonton, Dunvegan & Br. Col. Ry. Co.	W. R. Smith, Gen. Mgr., Edmonton, Alta., Canada.
Elgin, Joliet & Eastern Railway Co.	H. M. DeGette, Frt. Claim Agt., Chicago, Ill.
El Paso Sou. Ry. Co.	F. J. Clark, Gen. F. & P. Agt., Ciudad Juarez, Chih.
Erie Railroad Company	A. J. Moran, Aud. Frt. Acc., New York City.

Escanaba & Lake Superior R. R. Co.	E. W. Wicking, Aud., Wells, Mich.
Evansville & Indianapolis R. R. Co.	F. P. Boisseau, A. F. O/C Clms., Cincinnati, Ohio.
Farmers Grain & Shipping Co.	F. G. Sprain, Aud. O/C Clms., St. Paul, Minn.
Fernwood, Columbia & Gulf R. R. Co.	J. C. Whiteford, G. F. A., Fernwood, Miss.
Flint River & Northeastern R. R. Co.	G. E. Smith, Traff. Mgr., Moultrie, Ga.
Florida Central & Gulf Railroad	B. B. McCaa, Aud. Frt. Accts., Portsmouth, Va.
*Florida East Coast Ry. Co.	T. V. Pomar, Comptroller, St. Augustine, Fla.
Ft. Dodge, Des Moines & So. R. R. Co.	F. M. Johnston, Sec. & Aud., Boone, Iowa.
Ft. Smith & Western Railroad	J. R. Pressgrove, Frt. Clm. Agt., Ft. Smith, Ark.
Ft. Worth & Denver City Ry. Co.	W. C. Logan, Gen. Aud., Ft. Worth, Tex.
Ft. Worth & Rio Grande Ry. Co.	E. B. Findlow, Aud., Ft. Worth, Tex.
Gainesville Midland Railway	B. B. Cheek, Traff. Mgr., Gainesville, Ga.
Gal., Harrisburg & San Ant. Ry. Co.	G. E. McDuffie, A. F. A. (Agency Clms.), Houston, Tex.
Galveston Wharf Co.	C. G. Webb, F. C. A. (O/C Clms.), Houston, Tex.
Garyville Northern Railroad Co.	C. W. Branch, Secy.-Treas., Galveston, Tex.
Georgia & Florida Railroad	J. P. Henry, Auditor, Garyville, La.
Georgia, Florida & Alabama Ry. Co.	W. O. Wall, Gen. Claim Agt., Augusta, Ga.
Georgia Northern Railway Co.	D. B. Scott, Auditor, Bainbridge, Ga.
Georgia Railroad	G. E. Smith, Traff. Mgr., Moultrie, Ga.
Georgia, S. W. & Gulf R. R. Co.	W. H. Vincent, Auditor, Augusta, Ga.
Georgia Southern & Florida Ry. Co.	I. C. Johnson, Auditor, Albany, Ga.
Gettysburg & Harrisburg Ry. Co.	J. M. Webb, F. C. A., Washington, D. C.
Gilmore & Pittsburgh R. R.	Philip J. Kelly, A. F. T., Philadelphia, Pa.
Goodrich Transit Company	W. N. Bichler, Supt. & Aud., Armstead, Mont.
Grand River Railway Co.	C. B. Hopper, Gen. Frt. Agt., Chicago, Ill.
Grand Trunk Canadian Lines	C. J. Whitney, G. F. & P. A., Galt, Ont., Canada.
Grand Trunk Ry. System, New Eng. Lines	W. S. Harrison, Aud. Rev., Montreal, Que., Canada.
Grand Trunk Ry. System, Western Lines	A. E. Plant, Loc. Aud., Portland, Me.
Grand Trunk Western Lines	F. W. Niemann, Aud. Rev., Detroit, Mich.
Great Lakes Transit Corporation	F. W. Niemann, Aud. Rev., Detroit, Mich.
	W. R. Evans, Auditor, Buffalo, N. Y.

*Will not accept arbitrary debits on shipments moving to or from Cuban points.

Great Northern Railway Co.	F. G. Sprain, Aud. O/C Clms., St. Paul, Minn.
Green Bay & Western R. R. Co.	J. B. Call, G. F. A., Green Bay, Wis.
Greenwich & Johnsonville Ry. Co.	H. D. Chamberlain, Auditor, Albany, N. Y.
Gulf & Ship Island Railroad Co.	J. E. Gordon, Compt., Gulfport, Miss.
Gulf, Colo. & Santa Fe Ry. Co.	D. W. McLeod, Auditor, Galveston, Tex.
Gulf, Mobile & Nor. R. R. Co.	F. M. Hicks, Comptroller, Mobile, Ala.
Hagerstown & Frederick Ry. Co.	Chas. C. Waters, G. F. & P. A., Frederick, Md.
Halifax & South Western Ry.	H. F. Parker, Aud. F. O/C, Toronto, Ont., Canada.
Harriman & Northeastern R. R. Co.	J. J. Hooper, Gen. Claim Agent, Washington, D. C.
	Geo. Greaves, F. C. A., Cincinnati, Ohio.
Hartford & New York Trans. Co.	G. C. Hills, Gen. Frt. & Pass. Agt., New York City.
Hartwell Railway Co.	Jno. S. King, Frt. Clm. Agt., Atlanta, Ga.
Hawkinsville & Fla. So. Ry. Co.	Jno. S. King, F. C. A., Atlanta, Ga.
High Point, Randleman, Ash. & So. R. R. Co.	Jno. S. King, F. C. A., Hillsboro, Wis.
Hillsboro & North Eastern Ry. Co.	C. A. Hammer, F. C. A., Hillsboro, Wis.
Houston & Shreveport Railroad Co.	G. E. McDuffie, A. F. A. (Agency Clms.), Houston, Tex.
	C. G. Webb, F. C. A. (O/C Clms.), Houston, Tex.
Houston & Texas Central R. R. Co.	C. G. Webb, F. C. A. (O/C Clms.), Houston, Tex.
	G. E. McDuffie, A. F. A. (Agency Clms.), Houston, Tex.
Houston East & West Texas Ry. Co.	C. G. Webb, F. C. A. (O/C Clms.), Houston, Tex.
	G. E. McDuffie, A. F. A. (Agency Clms.), Houston, Tex.
Hudson Navigation Co.	Geo. F. Roloff, F. C. A., New York City.
Iberia & Vermillion Railroad Co.	H. M. Moors, F. C. A., New Orleans, La.
Illinois Central Railroad Co.	J. F. Shepherd, Aud. Frt. Recs., Chicago, Ill.
*Illinois Traction System	F. I. Fleming, Aud. Frt. Accts., Champaign, Ill.
Indiana Harbor Belt R. R. Co.	O. D. Appleyard, F. C. A., Gibson, Ind.
Indianapolis Union Ry. Co.	Wm. W. Bowman, Auditor, Indianapolis, Ind.
Intermountain Railway Co.	R. E. Carpenter, Aud., Boise, Idaho.
International & Great Northern Ry. Co.	L. W. Prior, Aud. Frt. Recs., Palestine, Texas.
Interstate Railroad Co.	J. O. Smith, Gen. Clm. Agt., Big Stone Gap, Va.
Ironton Railroad Company	Chas. Campbell, G. P. & F. A., Hokendauqua, Pa.

*Will not operate under Rules 38 and 48.

Jamestown, Westfield & N. W. R. R. Co.	W. H. Pickard, Traff. Mgr., Jamestown, N. Y.
Kalamazoo, Lake Shore & Chi. Ry. Co.	H. D. Swayze, Gen. Mgr., Lawton, Mich.
Kankakee & Seneca Railroad Co.	F. P. Boisseau, A. F. O/C Clms., Cincinnati, Ohio.
Kans. City, Clinton & Springfield Ry. Co.	E. M. Smith, Aud., Springfield, Mo.
Kansas City Northwestern R. R.	R. F. Malone, Auditor, Kansas City, Kan.
Kansas City Southern Ry. Co.	C. E. Bingham, F. C. A., Kansas City, Mo.
Kansas City Terminal Ry. Co.	W. D. Tucker, Auditor, Kansas City, Mo.
Kentucky & Indiana Terminal R. R. Co.	E. K. Scott, Auditor, Louisville, Ky.
Kettle Valley Railway Co.	O. E. Fisher, Comptroller, Penticton, B. C., Canada.
Kewaunee, Green Bay & Western R. R. Co.	J. B. Call, G. F. A., Green Bay, Wis.
Kinder & Northwestern Railroad Co.	W. H. Barrow, Auditor, Shreveport, La.
Kosciusko & South Eastern R. R. Co.	E. R. Cobb, Auditor, Zama, Miss.
Lackawanna & Montrose Railroad	Bertram Young, A. F. & T. A., Scranton, Pa.
Lake Erie & Northern Ry. Co.	C. J. Whitney, G. F. & P. A., Galt, Ont., Canada.
Lake Erie & Western Railroad Co.	W. W. Cumberworth, Aud. Frt. Accts., Indianapolis, Ind.
Lake George Steamboat Co.	H. D. Chamberlain, Auditor, Albany, N. Y.
Lake Superior & Ishpeming Ry.	H. A. St. John, Auditor, Marquette, Mich.
Lakeside & Marblehead Railroad Co.	A. B. Mack, Gen. Mgr., Cleveland, Ohio.
Leontonia Railway Co.	L. C. Warren, Gen. Mgr., Williamsport, Pa.
Lehigh & Hudson River Ry. Co.	F. F. Wildrick, Auditor, Warwick, N. Y.
Lehigh & New England Railroad Co.	E. M. Kuntz, Aud., Bethlehem, Pa.
Lehigh Valley Railroad Co.	Ed. Laughton, Aud. of Traff., Philadelphia, Pa.
Linville River Railway Co.	J. E. Vance, Treasurer, Johnson City, Tenn.
Litchfield & Madison Ry. Co.	F. M. Campbell, Aud., Edwardsville, Ill.
Little Kanawha Railroad	J. F. Schutte, A. F. C., Baltimore, Md.
London & Port Stanley Ry.	H. A. Cromwell, Auditor, London, England.
Long Fork Railroad	J. F. Schutte, A. F. C., Baltimore, Md.
Long Island Railroad Company	F. W. Nichols, Aud. Rev., New York City.
Lorain & West Virginia Ry. Co.	H. Kaser, F. C. A., Cleveland, Ohio.
Los Angeles & Salt Lake R. R. Co.	C. H. Harper, A. F. & P. A., Los Angeles, Calif.
Louisiana & Arkansas Railway Co.	F. S. Carroll, Auditor, Texarkana, Ark.
Louisiana Western Railroad Co.	H. M. Moors, F. C. A., New Orleans, La.
Louisville & Jeff. Bridge & R. R. Co.	F. P. Boisseau, A. F. O/C Clms., Cincinnati, Ohio.

Louisville & Nashville R. R. Co.	J. F. Seger, Aud. O/C Clms., Louisville, Ky.
Louisville & North West Railroad	G. A. Campbell, Auditor, Homer, La.
Louisville & Wadley R. R. Co.	F. H. Naylor, Aud. of Traff., Savannah, Ga.
Louisville, Henderson & St. L. Ry. Co.	W. E. Chambers, Frt. Claim Agt., Louisville, Ky.
Macon, Dublin & Savannah R. R. Co.	W. S. Ehney, Jr., Div. F. C. A., Macon, Ga.
Maine Central Railroad Co.	W. H. Collins, F. C. A., Portland, Me.
Mallory Steamship Company	Robt. T. Bird, Compt., New York City.
Manufacturers' Junction Ry. Co.	H. D. Tisdale, Auditor, Chicago, Ill.
Maryland & Pennsylvania R. R. Co.	R. W. Smallwood, G. F. A., Baltimore, Md.
Maryland, Dela. & Va. Ry. Co.	W. L. Rothstein, Auditor, Baltimore, Md.
Mascot & Western Railroad	R. H. Manning, Auditor, El Paso, Texas.
McCloud River Railroad Co.	D. M. Swobe, V. P. & Traff. Mgr., San Francisco, Calif.
Mexico Northwestern Ry. Co.	F. J. Clark, Gen. F. & P. Agt., Ciudad Juarez, Chih.
Michigan Central Railroad Co.	F. B. McIlvaine, Aud. F. O/C Clms., Detroit, Mich.
Middletown & Hummelstown R. R. Co.	Philip J. Kelly, A. F. T., Philadelphia, Pa.
Midland Terminal Railway Co.	E. S. Hartwell, Aud., Colorado Springs, Colo.
Midland Valley Railroad Co.	E. J. L. Peet, Frt. Clm. Agt., Muskogee, Okla.
Millers Creek Railroad	J. F. Schutte, F. C. A., Baltimore, Md.
Mineral Range Railroad	A. E. Delf, Asst. Compt., Marquette, Mich.
Minn. & International Ry. Co.	M. W. Downie, Auditor, Brainerd, Minn.
Minneapolis & St. Louis R. R. Co.	J. T. Mersen, A. F. A., Minneapolis, Minn.
Minn., Red Lake & Manitoba Ry. Co.	A. L. Molander, Gen. Mgr., Bemidji, Minn.
Minn., St. P. & S. S. M. Ry. Co.	R. A. Mueller, Frt. Aud., Minneapolis, Minn.
Minnesota Transfer Ry. Co.	H. McCarthy, Supt., St. Paul, Minn.
Mississippi Central Railroad Co.	N. I. Green, Aud., Hattiesburg, Miss.
Mississippi Eastern Ry. Co.	W. E. Williams, Aud., Quitman, Miss.
Mississippi River & Bonne Terre Ry. Co.	Geo. A. Nees, Aud., Bonne Terre, Mo.
Missouri, Kansas & Texas Ry.	E. N. Larson, Aud. Rev., St. Louis, Mo.
Missouri, Kan. & Tex. Ry. of Texas	W. L. Saling, Aud. Frt. Rcts., Dallas, Texas.
Missouri, Okla. & Gulf Ry. Co. of Tex.	E. M. Fisk, Aud., Denison, Texas.
Missouri Pacific Railroad	T. S. Walton, F. C. A., St. Louis, Mo.
Mobile & Ohio Railroad Co.	C. L. Taylor, F. C. A., Mobile, Ala.
Monongahela Connecting R. R. Co.	Jno. L. Moore, Sec. & Aud., Pittsburgh, Pa.

Monongahela Railway Co.	E. K. Elder, Auditor, Brownsville, Pa.
Montana Wyoming & Sou. R. R.	J. B. Myers, Auditor, Belfry, Mont.
Montpelier & Wells River Railroad	N. H. Ricker, Aud. Frt. Rcts., Boston, Mass.
Morgan's La. & Tex. R. R. & Steamship Co.	H. M. Moors, F. C. A., New Orleans, La.
Morgantown & Kingwood Railroad Co.	T. F. Burk, Auditor, Morgantown, W. Va.
Mt. Gilead Short Line R. R.	F. P. Boisseau, A. F. O/C Clms., Cincinnati, Ohio.
Munising, Marquette & Southeastern Ry.	H. A. St. John, Aud., Marquette, Mich.
Muscatine, Burlington & So. R. R. Co.	S. E. Dean, Auditor, Muscatine, Iowa.
Napierville Junction Ry. Co.	H. D. Chamberlain, Auditor, Albany, N. Y.
Nashville, Chatt. & St. Louis Ry.	Roy W. Smith, Aud. of Rcts., Nashville, Tenn.
Natchez & Louisiana Railway Transfer Co.	T. S. Walton, F. C. A., St. Louis, Mo.
Natchez & Southern Railroad Co.	T. S. Walton, F. C. A., St. Louis, Mo.
New Bed., Martha's Vineyard & Nan. Stbt. Co.	G. L. Winlock, Aud. O/C Clms., S. Boston, Mass.
New England Steamship Co.	G. L. Winlock, Aud. O/C Clms., S. Boston, Mass.
New Jersey & New York R. R. Co.	A. J. Moran, Aud. Frt. Acc., New York City.
New Jersey, Indiana & Illinois R. R. Co.	H. C. Weppeler, Aud., South Bend, Ind.
New Mexico Central Ry. Co.	T. C. Slaughter, Aud., Santa Fe, N. M.
New Orleans & Northeastern R. R. Co.	Geo. Greaves, F. C. A., Cincinnati, Ohio.
New York Central Railroad Co.	W. T. McCulloch, Aud. Rev., New York City.
New York, Chi. & St. L. R. R. Co.	J. J. Kearney, F. C. A., Cleveland, Ohio.
New York Dock Railway	T. C. Morrison, Auditor, Brooklyn, N. Y.
New York, New Haven & Hart. R. R. Co.	G. L. Winlock, Aud. O/C Clms., S. Boston, Mass.
New York, Ont. & West. Ry. Co.	Wm. F. Mullock, F. C. A., New York City.
New York, Susquehanna & West. R. R. Co.	A. J. Moran, Aud. Frt. Accts., New York City.
New York, Westchester & Boston Ry. Co.	C. L. Nagle, Aud., New York City.
Niagara, St. Cath. & Toronto Ry.	H. F. Parker, Aud. Frt. O/C, Toronto, Ont., Canada.
Norfolk & Western R. R. Co.	Walter Macdowell, Aud. Rec., Roanoke, Va.
North East Pennsylvania R. R. Co.	Philip J. Kelly, A. F. T., Philadelphia, Pa.
North Louisiana & Gulf Railroad	J. A. McCoy, A. G. F. & P. A., Hodge, La.
North Northern Alabama Ry. Co.	J. M. Webb, F. C. A., Washington, D. C.
Northern Pacific Ry. Co.	R. V. Onslow, Aud. Frt. O/C Clms., St. Paul, Minn.
Northwestern Pacific Railroad Co.	W. B. Burris, Comptroller, San Francisco, Cal.
Northwestern R. R. Co. of So. Car.	Ed. L. Prince, A. F. R., Wilmington, N. C.

Norwood & St. Lawrence R. R. Co.	W. F. Lattimer, O/C Clms., Norfolk, N. Y.
Ocean Steamship Co. of Savannah	F. H. Naylor, Aud. of Traff., Savannah, Ga.
Ocilla Southern Railroad Co.	H. H. Hill, Gen. Mgr., Ocilla, Ga.
Oklahoma, New Mexico & Pac. Ry. Co.	T. Cox, Auditor, Ardmore, Okla.
Old Dominion Steamship Company	W. J. Baker, Comptroller, New York City.
Oneida & Western Railroad Co.	W. E. Bond, Auditor, Oneida, Tenn.
Oregon Short Line Railroad Co.	E. B. Conrad, Aud. Frt. Accts., Salt Lake City, Utah.
Oregon-Washington R. R. & Nav. Co.	J. W. White, Aud. Frt. Accts., Portland, Ore.
Ottawa & New York Ry. Co.	W. T. McCulloch, Aud. of Rev., New York City.
Pacific Coast R. R. Co.	H. M. Watkins, Auditor, Seattle, Wash.
Pacific Electric Railway Co.	E. T. Albert, F. C. A., Los Angeles, Cal.
Pacific Steamship Company	W. B. Ross, F. C. A., Seattle, Wash.
Panhandle & Santa Fe Ry. Co.	A. E. Meyer, Auditor, Amarillo, Texas.
Paris & Mt. Pleasant R. R. Co.	C. F. Collins, Aud., Paris, Texas.
Peninsular & Occidental Steamship Co.	P. J. Saunders, Vice-Pres. & G. M., Jacksonville, Fla.
Peninsular Railway Co.	E. T. Albert, F. C. A., Los Angeles, Cal.
Pennsylvania System	R. W. Cooke, F. C. Agt. (Overcharges), Chicago, Ill.
	U. G. Couffer, F. C. Agt. (Overcharges), Pittsburgh, Pa.
	R. L. Franklin, F. C. Agt. (Overcharges), Phila., Pa.
	A. P. Hickox, F. C. Agt. (Overcharges), St. Louis, Mo.
	W. B. Kraft, Aud. of Rev. (Ag'cy. Relf. Cls.), Phila., Pa.
Peoria & Pekin Union Ry. Co.	E. F. Stock, G. F. & P. A., Peoria, Ill.
*Pere Marquette Railway Co.	H. F. Farrell, Aud. O/C Clms., Detroit, Mich.
Perkiomen Railroad Company	Philip J. Kelly, A. F. T., Philadelphia, Pa.
Pickering Valley Railroad Co.	Philip J. Kelly, A. F. T., Philadelphia, Pa.
Piedmont & Northern Railway Co.	W. T. Gill, F. C. A., Charlotte, N. C.
Pierre & Ft. Pierre Bridge Ry. Co.	E. J. Bloodgood, A. F. O/C, Chicago, Ill.
Pierre, Rapid City & N. W. Ry. Co.	E. J. Bloodgood, A. F. O/C, Chicago, Ill.
Phila. & Chester Valley R. R. Co.	Philip J. Kelly, A. F. T., Philadelphia, Pa.
Philadelphia & Reading Ry. Co.	Philip J. Kelly, A. F. T., Philadelphia, Pa.

*Will not accept arbitrary debits.

Philadelphia, Newtown & New York R. R. Co.	Philip J. Kelly, A. F. T., Phila., Pa.
Port Reading Railroad Co.	Philip J. Kelly, A. F. T., Philadelphia, Pa.
Port Townsend & Puget Sound Ry. Co.	Geo. Egan, Auditor, Seattle, Wash.
Poteau Valley Railroad Co.	C. E. Bingham, F. C. A., Kansas City, Mo.
Portland Terminal Company	W. H. Collins, F. C. A., Portland, Me.
Pullman Company	E. C. Morris, Gen. Auditor, Chicago, Ill.
Quebec, Montreal & So. Ry. Co.	H. D. Chamberlain, Auditor, Albany, N. Y.
Quincy, Omaha & Kansas City R. R. Co.	G. E. Bramon, Aud. Frt. Accts., Chicago, Ill.
Raleigh & Charleston Railroad	B. B. McCaa, Aud. Frt. Accts., Portsmouth, Va.
Reading & Columbia Railroad Co.	Philip J. Kelly, A. F. T., Philadelphia, Pa.
Richmond, Fred. & Potomac R. R. Co.	W. C. Carrick, Gen. Aud., Richmond, Va.
Rock Island Southern Ry.	T. D. Moberg, Aud., Rock Island, Ill.
Rockingham Railroad Co.	J. L. Hawley, Gen. Mgr., Rockingham, N. C.
Rupert & Bloomsburg R. R. Co.	Philip J. Kelly, A. F. T., Philadelphia, Pa.
Rutland Railroad Company	F. J. Eaton, Frt. Clm. Agt., Rutland, Vt.
Sacramento Northern Railroad	B. F. Steed, Frt. Clm. Agt., Sacramento, Cal.
St. Francois Co. R. R. Co.	Geo. A. Nees, Aud., Bonne Terre, Mo.
St. Johnsbury & Lake Champlain Railroad	N. H. Ricker, Aud. Frt. Recs., Boston, Mass.
St. Joseph & Grand Island Ry. Co.	L. R. Wood, Auditor, St. Joseph, Mo.
St. Louis & Hannibal Railroad Co.	H. M. Modisett, Traff. Mgr., Hannibal, Mo.
St. Louis & O'Fallon Ry. Co.	Philip Marsh, Aud., St. Louis, Mo.
St. Louis, El Reno & West. Ry.	J. R. Pressgrove, Frt. Clm. Agt., Ft. Smith, Ark.
St. Louis, Kennett & S. E. R. R. Co.	J. N. Goldsmith, Gen. Aud., Kennett, Mo.
St. Louis Merchants Bridge Terminal Ry. Co.	Henry Schmittgens, Jr., Frt. Clm. Agt., St. Louis, Mo.
St. Louis, San Francisco & Tex. Ry. Co.	E. B. Findlow, Aud., Ft. Worth, Tex.
St. Louis Southwestern Ry. Co.	J. W. Wise, F. C. A., St. Louis, Mo.
St. Louis, S. W. R. of Texas	R. C. Hancock, Ft. Clm. Agt., Tyler, Texas.
St. Louis Transfer Ry.	Henry Schmittgens, Jr., Frt. Clm. Agt., St. Louis, Mo.
Salt Lake & Utah Railroad Co.	A. J. Anderson, Aud., Salt Lake City, Utah.
San Antonio, Uvalde & Gulf R. R.	R. L. Gohmert, F. C. Agt. (Ovchgs.), San Antonio, Tex.
San Antonio & Arkansas Pass R. R.	H. P. McMillan, Aud. (Ag'y Relf. Cls.) San Antonio, Tex.
San Antonio & Arkansas Pass R. R.	J. W. Terry, Aud., San Antonio, Tex.

San Benito & Rio Grande Valley Ry. Co.	Geo. H. Winsor, Aud., San Benito, Texas.
San Diego & Arizona Ry. Co.	D. W. Pontius, Gen. Mgr., San Diego, Calif.
San Joaquin & Eastern R. R. Co.	C. P. Staal, Auditor, Los Angeles, Calif.
San Luis So. Ry. Co.	R. B. Ramsey, Supt. & Aud., San Acacio, Colo.
Sand Springs Railway Co.	J. S. Babbitt, O/C Clms., Tulsa, Okla.
Sandy Riv. & Rangeley Lakes R. R.	W. W. Tirrell, Gen. Aud., Portland, Me.
Sandy Valley & Elkhorn Ry.	J. F. Schutte, F. C. A., Baltimore, Md.
Savannah & Atlanta Railway	J. T. Livsey, F. C. A., Savannah, Ga.
Savannah & Statesboro Ry. Co.	O. J. Jackson, Aud., Statesboro, Ga.
Sharpville Railroad	T. J. Holderness, Aud. for Rec., Sharpville, Pa.
Sierra Railway Co. of Cal.	H. A. Butchart, G. F. & P. A., Jamestown, Cal
So. Pac. Co. Atlantic Stmshp. Lines	H. M. Bouck, Frt. Clm. Agt., New York City.
So. Pac. Co. Lines in Louisiana	H. M. Moors, F. C. A., New Orleans, La.
So. Pac. Co. Lines in Texas	C. G. Webb, Frt. Clm. Agt., Houston, Tex.
Southern Pacific Co., Pacific System	Wm. C. Fitch, Frt. Clm. Agt., San Francisco, Calif.
Southern Pacific Terminal Co.	G. E. McDuffie, A. F. A. (Agency Clms.), Houston, Tex.
Southern Railway Company	C. G. Webb, F. C. A. (O/C Clms.), Houston, Tex.
Southern Railway Co. in Mississippi	J. J. Hooper, Gen. Claim Agent, Washington, D. C.
Spokane International Ry. Co.	J. M. Webb, F. C. A., Washington, D. C.
Staten Island Rapid Transit Ry. Co.	C. L. Taylor, F. C. A., Mobile, Ala.
Stony Creek Railroad Co.	J. C. Williams, Auditor, Spokane, Wash.
Sugar Land Railway Co.	J. G. Westbrook, Aud., New York City.
Sullivan County Railroad	Philip J. Kelly, A. F. T., Philadelphia, Pa.
Susquehanna & New York R. R. Co.	S. C. Griffin, Frt. Clm. Agt., Sugar Land, Tex.
Sussex Railroad	N. H. Ricker, Aud. Frt. Rcts., Boston, Mass.
Sylvania Central Railway Co.	L. C. Warren, Gen. Mgr., Williamsport, Pa.
Tallulah Falls Railway Co.	Bertram Young, A. F. & T. A., Scranton, Pa.
Tamaqua, Hazleton & Northern R. R. Co.	F. H. Naylor, Aud. of Traff., Savannah, Ga.
Tampa & Gulf Coast Railroad	Jno. S. King, Frt. Clm. Agt., Atlanta, Ga.
Tampa Northern Railroad	Philip J. Kelly, A. F. T., Philadelphia, Pa.
Tenn., Ala. & Ga. R. R. Co.	B. B. McCaa, Aud. Frt. Accts., Portsmouth, Va.
	B. B. McCaa, Aud. Frt. Accts., Portsmouth, Va.
	H. F. Bohr, Traff. Mgr., Chattanooga, Tenn.

Tennessee Central Railroad Co.	F. A. Moses, Frt. Clm. Agt., Nashville, Tenn.
Terminal R. R. Asso. of St. Louis	Henry Schmittgens, Jr., Frt. Clm. Agt., St. Louis, Mo.
Texarkana & Ft. Smith Ry. Co.	R. H. Tipton, Auditor, Texarkana, Texas.
Texas & New Orleans Railroad Co.	G. E. McDuffie, A. F. A. (Agency Clms.), Houston, Tex. C. G. Webb, F. C. A. (O/C Clms.), Houston, Tex.
Texas & Pacific Railway	D. W. Beddo, Aud. Frt. Rects., Dallas, Tex.
Texas City Terminal Company	Geo. M. Dent, Aud.-Treas., Texas City, Texas.
Texas Mexican Railway	C. M. Fish, Traff. Mgr., Laredo, Texas.
Texas, Oklahoma & Eastern R. R. Co.	C. C. Ray, G. F. & P. A., DeQueen, Ark.
Tijuana & Tecate Railway Co.	D. W. Pontius, Gen. Mgr., San Diego, Calif.
Tionesta Valley Railway Co.	L. C. Warren, Gen. Mgr., Williamsport, Pa.
Toledo & Western R. R.	F. C. Phillips, F. C. A., Sylvania, Ohio.
Toledo, Peoria & West. Ry. Co.	R. S. Hay, Aud. for Rec., Peoria, Ill.
Toledo, St. Louis & West. R. R. Co.	H. B. Belt, Frt. Clm. Agt., Toledo, Ohio.
Tonopah & Goldfield R. R. Co.	R. S. Titlow, Auditor, Goldfield, Nevada.
Tonopah & Tidewater Railroad Co.	H. Escherich, Aud. & Cash., Los Angeles, Calif.
Toronto, Hamilton & Buff. Ry. Co.	J. M. Eedson, Frt. Clm. Agt., Detroit, Mich.
Trans-Mississippi Term. R. R. Co.	Geo. A. Leber, Aud., New Orleans, La.
Trinity & Brazos Valley Ry. Co.	Ed. Arnold, F. C. A. (Overcharges) Houston, Texas. C. W. Crow, Aud. for Rec. (Ag'cy. Cls.), Houston, Tex.
Tug River & Kentucky R. R. Co.	Walter Macdowell, Aud. Rec., Roanoke, Va.
Ulster & Delaware R. R. Co.	J. R. Thompson, Gen. Aud., Kingston, N. Y.
Union Pacific Railroad Co.	H. B. Ochiltree, Aud. Frt. Accts., Omaha, Neb.
Union Railroad Company	G. E. Campbell, Auditor, Pittsburgh, Pa.
Union Railway Company	C. T. Pennebaker, Auditor, Memphis, Tenn.
Union Traction Company	W. M. Casey, Traff. Mgr., Coffeyville, Kans.
Union Traction Co. of Indiana	Walter Shroyer, Aud., Anderson, Ind.
United Verde & Pacific Ry. Co.	H. P. Hughes, Auditor, Clarkdale, Ariz.
Utah Railway Company	G. S. Anderson, Auditor, Salt Lake City, Utah.
Valdosta, Moultrie & West. Ry. Co.	C. D. Lane, Aud. & Traff. Mgr., Valdosta, Ga.
Verde Tunnel & Smelter Railroad Co.	H. P. Hughes, Auditor, Clarkdale, Ariz.
Vermont Valley Railroad	N. H. Ricker, Aud. Frt. Rects., Boston, Mass.

Virginia Navigation Company	W. J. Baker, Comptroller, New York City.
Virginian Railway Co.	M. A. Hartigan, Gen. Clm. Agt., Norfolk, Va.
Visalia Electric Railroad Co.	E. T. Albert, F. C. A., Los Angeles, Cal.
Wabash, Chester & West. R. R.	C. G. Randall, Auditor, Chester, Ill.
Wabash Railway Company	S. J. Parks, A. F. A., St. Louis, Mo.
Wadley Southern Ry. Co.	F. H. Naylor, Aud. of Traff., Savannah, Ga.
Warren & Ouachita Valley Ry. Co.	O. W. Wheless, Aud. & Frt. Clm. Agt., Warren, Ark.
Washington & Choctaw Railway Co.	E. R. Cobb, Auditor, Zama, Miss.
Washington & Vandemere Railroad	Ed. L. Prince, A. F. R., Wilmington, N. C.
Wash. Western Ry. Co.	P. W. Parkhurst, Secy. & G. M., Three Lakes, Wn.
Watertown & Sioux Falls Ry. Co.	F. G. Sprain, Aud. O/C Clms., St. Paul, Minn.
Waupaca-Green Bay Railway	J. B. Call, G. F. A., Green Bay, Wis.
Western Maryland Ry. Co.	P. L. Overman, Aud. Traff., Baltimore, Md.
Western Pacific Railroad Co.	J. F. Evans, Gen. Aud., San Francisco, Calif.
Western Railway of Alabama	F. E. Winburn, Aud., Atlanta, Ga.
Wheeling & Lake Erie Ry. Co.	H. Kaser, F. C. A., Cleveland, Ohio.
White Sulphur Sprgs. & Yellowstone Pk. Ry. Co.	E. A. Reynolds, Frt. Aud., Chicago, Ill.
Wichita Northern Ry.	W. L. Saling, Aud. Frt. Rcts., Dallas, Texas.
Wichita Valley Railway Co.	M. K. Stephens, Auditor, Hutchinson, Kans.
Wiggins Ferry Company	W. C. Logan, Gen. Aud., Ft. Worth, Tex.
Williams Valley Railroad Co.	Henry Schmittgens, Jr., F. C. Agt., St. Louis, Mo.
Williamson & Pond Creek R. R. Co.	Philip J. Kelly, A. F. T., Philadelphia, Pa.
Winchester & Western R. R. Co.	W. W. McClaine, Treas. & Aud., Winchester, Va.
Winston-Salem Southbound Railway	Ed. L. Prince, A. F. R., Wilmington, N. C.
Wisconsin & Northern Railroad Co.	C. G. Nelson, Gen. Aud., Appleton, Wis.
Wrightsville & Tennille R. R. Co.	F. H. Naylor, Aud. of Traff., Savannah, Ga.
Wyoming & North Western Ry. Co.	E. J. Bloodgood, A. F. O/C., Chicago, Ill.
Yadkin Railroad Company	Jno. S. King, Frt. Clm. Agt., Atlanta, Ga.
Yazoo & Mississippi Valley R. R. Co.	J. F. Shepherd, Aud. Frt. Rcts., Chicago, Ill.
York Harbor & Beach Railroad	N. H. Ricker, Aud. Frt. Rcts., Boston, Mass.

LIST OF OFFICERS IN DIRECT CHARGE OF HANDLING OVERCHARGE AND AGENCY RELIEF CLAIMS.

(NOTE.—The Secretary would appreciate advice of any inaccuracies in names, titles, names of companies, addresses, etc., in these lists.)

Ahern, C. A., A. F. A.	Chicago & Alton Railroad Co., Chicago, Ill.
Albert, E. T., F. C. A.	Pacific Electric Ry. Co., Los Angeles, Cal.
	Peninsular Railway Co., Los Angeles, Cal.
	Visalia Electric Railroad Co., Los Angeles, Cal.
Anderson, A. J., Aud.	Salt Lake & Utah R. R. Co., Salt Lake City, Utah.
Anderson, G. S., Auditor	Utah Railway Co., Salt Lake City, Utah.
Appleby, O. D., F. C. A.	Indiana Harbor Belt R. R. Co., Gibson, Ind.
Arnold, Ed., F. C. A. (Overcharges)	Trinity & Brazos Valley Ry. Co., Houston, Texas.
Babbitt, J. S., O/C Clms.	Sand Springs Railway Co., Tulsa, Okla.
Baker, W. J., Compt.	Old Dominion Steamship Co., New York City.
	Virginia Navigation Co., New York City.
Balderach, J. J., Sec.	Dayton-Goose Creek Ry. Co., Dayton, Texas.
Barrow, W. H., Auditor	Christie & Eastern Ry. Co., Shreveport, La.
	Kinder & Northwestern R. R. Co., Shreveport, La.
Barton, D. A., A. F. R.	Denver & Rio Grande Railroad, Denver, Colo.
Beddo, D. W., Aud. Frt. Repts.	Denison & Pacific Suburban Ry., Dallas Tex.
	Texas & Pacific Railway, Dallas, Tex.
Belt, H. B., Frt. Clm. Agt.	Toledo, St. Louis & Western R. R. Co., Toledo, Ohio.
Berger, H. W., Auditor	Chi., Peoria & St. Louis Ry. Co., Springfield, Ill.
Biehler, W. N., Supt. & Aud.	Gilmore & Pittsburgh R. R., Armstead, Mont.
Bingham, C. E., F. C. A.	Arkansas Western Ry. Co., Kansas City, Mo.
	Kansas City Sou. Ry. Co., Kansas City, Mo.
	Poteau Valley R. R. Co., Kansas City, Mo.

Bird, Robt. T., Compt.	Clyde Steamship Company, New York City.
Bloodgood, E. J., Aud. F/O Clms.	Mallory Steamship Company, New York City. Chicago & N. W. Ry. Co., Chicago, Ill. Pierre & Ft. P. Bridge Ry. Co., Chicago, Ill. Wyoming & N. W. Ry. Co., Chicago, Ill. Tenn., Ala. & Ga. R. R. Co., Chattanooga, Tenn. Cincinnati Northern R. R. Co., Cincinnati, Ohio. Clev., Cin., Chi. & St. L. Ry. Co., Cincinnati, Ohio. Evansville & Indianapolis R. R. Co., Cincinnati, Ohio. Kankakee & Seneca R. R. Co., Cincinnati, Ohio. Louisville & Jeff. Bridge & R. R. Co., Cincinnati, Ohio. Mt. Gilead Short Line R. R., Cincinnati, Ohio. Oneida & Western R. R. Co., Oneida, Tenn. Sou. Pac. Co., Atlantic Steamship Lines, New York City. Indianapolis Union Ry. Co., Indianapolis, Ind. Chicago, Burlington & Quincy R. R. Co., Chicago, Ill. Quincy, Omaha & Kansas City R. R. Co., Chicago, Ill. Galveston Wharf Co., Galveston, Tex. Morgantown & Kingwood R. R., Morgantown, W. Va. Northwestern Pacific Railroad Co., San Francisco, Cal. Sierra Ry. Co. of Cal., Jamestown, Cal.
Bond, W. E., Auditor	Ahnapee & Western Ry. Co., Green Bay, Wis.
Bouck, H. M., Frt. Clm. Agt.	Green Bay & West. R. R. Co., Green Bay, Wis.
Bowman, Wm. W., Auditor	Kewaunee, Green Bay & West. R. R. Co., Green Bay, Wis.
Bramon, G. E., Aud. Frt. Accts.	Waupaca-Green Bay Ry., Green Bay, Wis.
Branch, C. W., Secy.-Treas.	Canadian Government Railways, Moncton, N. B., Canada.
Burk, T. F., Auditor	Ironton Railroad Co., Hokendauqua, Pa.
Burris, W. B., Comptroller	Litchfield & Madison Ry. Co., Edwardsville, Ill.
Butchart, H. A., Gen. Frt. & Pass. Agt.	Louisville & North West R. R., Homer, La. Union Railroad Co., Pittsburgh, Pa. Intermountain Railway Co., Boise, Idaho. Richmond, Fred. & Potomac R. R. Co., Richmond, Va.
Call, J. B., G. F. A.	
Cameron, Owen, Frt. Clm. Agt.	
Campbell, Chas., G. P. & F. A.	
Campbell, F. M., Auditor	
Campbell, G. A., Aud.	
Campbell, G. E., Auditor	
Carpenter, R. E., Auditor	
Carriek, W. C., Gen. Aud.	

Carroll, F. S., Auditor	Louisiana & Arkansas Railway, Co., Texarkana, Ark.
Cartwright, R. I., Auditor	Arcade & Attica R. R. Corp., Arcade, N. Y.
Casey, W. M., Traff. Mgr.	Union Traction Company, Coffeyville, Kans.
Chamberlain, H. D., Auditor	Champlain Transportation Co., Albany, N. Y.
	Greenwich & Johnsonville Ry. Co., Albany, N. Y.
	Lake George Steamboat Co., Albany, N. Y.
	Napierville Junction Ry. Co., Albany, N. Y.
Chambers, W. E., Frt. Claim Agt.	Que'ec, Montreal & So. Ry. Co., Albany, N. Y.
Cheek, B. B., Traff. Mgr.	Louisville, Henderson & St. L. Ry. Co., Louisville, Ky.
Clark, F. J., G. F. & P. A.	Gainesville Midland Ry., Gainesville, Ga.
	Mexico, N. W. Ry. Co., Ciudad Juarez, Chih.
Cobb, E. R., Aud.	El Paso Sou. Ry. Co., Ciudad Juarez, Chih.
	Kosciusko & South Eastern R. R. Co., Zama, Miss.
Collins, C. F., Aud.	Washington & Choctaw Railway Co., Zama, Miss.
Collins, W. H., F. C. A.	Paris & Mt. Pleasant R. R. Co., Paris, Tex.
	Maine Central R. R. Co., Portland, Me.
	Portland Terminal Co., Portland, Me.
Conrad, E. B., Aud. Frt. Accts.	Oregon Short Line R. R. Co., Salt Lake City, Utah.
Cooke, R. W., Frt. Clm. Agt. (Overcharges)	Pennsylvania System, N. W. Region, Chicago, Ill.
Couffer, U. G., Frt. Claim Agt. (Overcharges)	Pennsylvania System, Central Region, Pittsburgh, Pa.
Cox, T., Auditor	Oklahoma, New Mexico & Pacific Ry. Co., Ardmore, Okla.
Cress, J. F., Auditor	Ann Arbor Railroad, Toledo, Ohio.
Cromwell, H. A., Auditor	London & Port Stanley Ry., London, England.
Crow, C. W., Aud. for Rec. (Agency Claims)	Trinity & Brazos Valley Ry. Co., Houston, Texas.
Cumbee, Hubert, Auditor	Chattahoochee Valley Ry. Co., West Point, Ga.
Cumberworth, W. W., Aud. Frt. Accts.	Lake Erie & Western R. R. Co., Indianapolis, Ind.
Curtis, E. F., F. C. A.	Bangor & Aroostook R. R. Co., Bangor, Me.
Dean, S. E., Auditor	Muscatine, Burlington & So. R. R. Co., Muscatine, Iowa.
DeGette, H. M., Frt. Claim Agt.	Elgin, Joliet & Eastern Ry. Co., Chicago, Ill.
Delf, A. E., Asst. Compt.	Duluth, S. S. & Atlantic R. R., Marquette, Mich.
	Mineral Range Railroad, Marquette, Mich.
Dent, George M., Aud.-Treas.	Texas City Terminal Co., Texas City, Tex.
Deschenes, E., Comptroller	Central Vermont Railway Co., St. Albans, Vt.

Dobson, W. E., Gen. Aud.	Cambria & Indiana R. R. Co., Philadelphia, Pa.
Downie, M. W., Auditor	Minnesota & International Ry. Co., Brainerd, Minn.
Dudley, E. B., Gen. Aud.	Detroit, Toledo & Ironton R. R. Co., Detroit, Mich.
Eaton, F. J., Frt. Clm. Agt.	Rutland Railroad Co., Rutland, Vt.
Edge, A. E., Auditor	Birmingham, Col. & St. Andrews R. R. Co., Chipley, Fla.
Edick, A. V., F. C. A.	Buffalo, Rochester & Pitts. Ry. Co., Rochester, N. Y.
Edwards, H. P., Gen. Mgr.	Atlanta & Western Railroad, Sanford, N. C.
Edson, J. M., Frt. Clm. Agt.	Toronto, Hamilton & Buff. Ry. Co., Detroit, Mich.
Egan, Geo., Auditor	Port Townsend & Puget Sd. Ry. Co., Seattle, Wash.
Ehney, Jr., W. S., Div. F. C. A.	Macon, Dublin & Savannah R. R. Co., Macon, Ga.
Elder, E. K., Auditor	Monongahela Railway Co., Brownsville, Pa.
Escherich, H., Aud. & Cash.	Bullfrog Goldfield R. R. Co., Los Angeles, Calif.
Evans, J. F., Gen. Aud.	Tonopah & Tidewater R. R. Co., Los Angeles, Calif.
Evans, W. R., Auditor	Western Pacific Railroad Co., San Francisco, Calif.
	Great Lakes Transit Corp., Buffalo, N. Y.
Farrell, H. F., A. O/C Clms.	Pere Marquette Ry. Co., Detroit, Mich.
Fenchurch, E. J., Gen. Frt. & Pass. Agt.	Arizona Eastern R. R. Co., Tucson, Ariz.
Findlow, E. B., Aud.	Brownwood North & South Ry. Co., Ft. Worth, Tex.
	Ft. Worth & Rio Grande Ry. Co., Ft. Worth, Tex.
	St. Louis, San Fran. & Tex. Ry. Co., Ft. Worth, Tex.
Fish, C. M., Traff. Mgr.	Texas Mexican Railway, Laredo, Texas.
Fisher, O. E., Comptroller	Kettle Valley Railway Co., Penticton, B. C., Canada.
Fisk, E. M., Auditor	Missouri, Oklahoma & Gulf Ry. Co. of Tex., Denison, Texas.
Fitch, Wm. C., Frt. Clm. Agt.	Sou. Pacific Co., Pacific System, San Francisco, Calif.
Fleming, F. L., Aud. Frt. Accts.	Illinois Traction System, Champaign, Ill.
Franklin, R. L., Frt. Clm. Agt. (Overcharges)	Pennsylvania System (Eastern Region) Phila., Pa.
Gill, W. T., F. C. A.	Piedmont & Northern Ry. Co., Charlotte, N. C.
Gohmert, R. L., Frt. Clm. Agt. (Overcharges)	San Antonio, Uvalde & Gulf R. R., San Antonio, Tex.
Goldsmith, J. N., Gen. Auditor	St. Louis, Kennett & S. E. R. R. Co., Kennett, Mo.
Gordon, J. E., Comptroller	Gulf & Ship Island R. R. Co., Gulfport, Miss.

Greaves, Geo., F. C. A.	Alabama Great So. R. R. Co., Cincinnati, Ohio.
	Cin., Burnside & Cum. Riv. Ry. Co., Cincinnati, Ohio.
	Cin., N. O. & Tex. Pac. Ry. Co., Cincinnati, Ohio.
	Harriman & N. E. R. R. Co., Cincinnati, Ohio.
	New Orleans & N. E. R. R. Co., Cincinnati, Ohio.
Green, N. I., Aud.	Mississippi Central Railroad Co., Hattiesburg, Miss.
Greene, E. L., Auditor	Atlanta, Birm. & Atlantic Ry. Co., Atlanta, Ga.
Griffin, S. C., Frt. Clm. Agt.	Sugar Land Railway Co., Sugar Land, Tex.
Hammer, C. A., F. C. A.	Hillsboro & North Eastern Ry. Co., Hillsboro, Wis.
Hancock, R. C., Frt. Clm. Agt.	St. Louis Southwestern R. R. of Texas, Tyler, Tex.
Harper, C. H., A. F. & P. A.	Los Angeles & Salt Lake R. R. Co., Los Angeles, Calif.
Harrison, W. S., Aud. Rev.	Grand Trunk Canadian Lines, Montreal, Que., Canada.
Hartigan, M. A., Gen. Clm. Agt.	Virginian Railway Co., Norfolk, Va.
Hartwell, E. S., Aud.	The Midland Terminal Ry. Co., Colorado Springs, Colo.
Hawley, J. L., Gen. Mgr.	Rockingham Railroad Co., Rockingham, N. C.
Hay, R. S., Aud. for Rec.	Toledo, Peoria & West. Ry. Co., Peoria, Ill.
Hayes, J. M., Auditor	Bingham & Gar. Ry. Co., Salt Lake City, Utah.
Henry, J. P., Auditor	Garyville Northern R. R. Co., Garyville, La.
Hickcox, A. P., Frt. Clm. Agt. (Overcharges)	Pennsylvania System, Southwestern Region, St. Louis, Mo.
Hicks, F. M., Comptroller	Gulf, Mobile & Nor. R. R. Co., Mobile, Ala.
Higgins, D. M., Auditor	California Western R. R. & Nav. Co., Ft. Bragg, Cal.
Hill, H. H., Gen. Mgr.	Ocella Southern R. R. Co., Ocella, Ga.
Hills, G. C., Gen. Frt. & Pass. Agt.	Hartford & N. Y. Trans. Co., New York City.
Hofford, W. J., Aud.	Central New York Southern R. R. Corp., Ithaca, N. Y.
Hobert, H. B., Aud.	Arkansas Central Railroad, Fort Smith, Ark.
Holderness, T. J., Aud. for Rec.	Sharpsville Railroad, Sharpsville, Pa.
Hoodless, H., Aud. Traff. Accts.	Algoma Cen. & Hudson Bay Ry. Co., S. S. Marie, Ont., Can.
	Algoma Eastern Ry. Co., Sault Ste. Marie, Ont., Canada.
Hook, E. P., Gen. Aud. & F. C. A.	Baltimore Steam Packet Co., Balto., Md.
Hooper, J. J., Gen. Claim Agent	Southern Ry. System, Washington, D. C.
Hopper, C. B., Gen. Frt. Agt.	Goodrich Transit Co., Chicago, Ill.
Hughes, H. P., Auditor	United Verde & Pacific Ry. Co., Clarkdale, Ariz.
	Verde Tunnel & Smelter R. R. Co., Clarkdale, Ariz.

Hunter, R. M., Asst. A. F. T.	Chesapeake & Ohio Ry. Co., Richmond, Va.
Huntington, F. B., Gen. Aud.	Chesa. & Ohio Ry. Co. of Ind., Richmond, Va. Baltimore & Ohio Chicago Term. R. R. Co., Chicago, Ill.
Jackson, O. J., Auditor	Savannah & Statesboro Ry. Co., Statesboro, Ga.
Johnson, I. C., Auditor	Georgia S. W. & Gulf R. R. Co., Albany, Ga.
Johnston, F. M., Sec. & Aud.	Ft. Dodge, Des Moines & So. R. R. Co., Boone, Iowa.
Kaser, H., Frt. Clm. Agt.	Lorain & West. Va. Ry. Co., Cleveland, Ohio.
Kearney, J. J., F. C. A.	Wheeling & Lake Erie Ry. Co., Cleveland, Ohio.
Kelly, Philip J., A. F. T.	New York, Chi. & St. L. R. R. Co., Cleveland, O. Atlantic City Railroad Co., Philadelphia, Pa. Catasauqua & Fogelsville R. R. Co., Philadelphia, Pa. Chester & Delaware River R. R. Co., Philadelphia, Pa. Gettysburg & Harrisburg Ry. Co., Philadelphia, Pa. Middletown & Hummelstown R. R. Co., Philadelphia, Pa. North East Penna. R. R. Co., Philadelphia, Pa. Perkiomen Railroad Company, Philadelphia, Pa. Phila. & Chester Valley R. R. Co., Philadelphia, Pa. Phila. & Reading Ry. Co., Philadelphia, Pa. Phila., Newtown & New York R. R. Co., Philadelphia, Pa. Pickering Valley Railroad Co., Philadelphia, Pa. Port Reading Railroad Co., Philadelphia, Pa. Reading & Columbia Railroad Co., Philadelphia, Pa. Rupert & Bloomsburg Railroad Co., Philadelphia, Pa. Stony Creek Railroad Co., Philadelphia, Pa. Tamaqua, Hazleton & Northern R. R. Co., Philadelphia, Pa. Williams Valley Railroad Co., Philadelphia, Pa. Detroit Terminal R. R. Co., Detroit, Mich.
Kennedy, E. B., Aud.	Blue Ridge Ry. Co., Atlanta, Ga.
King, Jno. S., F. C. A.	Carolina & North West. Ry. Co., Atlanta, Ga. Carolina & Tennessee So. Ry. Co., Atlanta, Ga. Danville & West. Ry. Co., Atlanta, Ga. Hartwell Railway Co., Atlanta, Ga.

King, Jno. S., F. C. A. (<i>Cont'd</i>)	Hawkinsville & Florida So. Ry. Co., Atlanta, Ga. High Point, Randleman, Ash. & So. R. R. Co., Atlanta, Ga. Tallah Falls Ry. Co., Atlanta, Ga. Yadkin Railroad Co., Atlanta, Ga. Pennsylvania System, Philadelphia, Pa. Lehigh & New England R. R. Co., Bethlehem, Pa.
Kraft, W. B., Aud. Rev. (Agency Relief Clms.)	
Kuntz, E. M., Auditor	
Lancaster, C. C., Gen. Mgr.	Carrollton & Worthville Ry. Co., Carrollton, Ky.
Lane, C. D., Aud. & Traff. Mgr.	Valdosta, Moultrie & West. Ry. Co., Valdosta, Ga.
Larson, E. N., Aud. Rev.	Missouri, Kansas & Texas Ry., St. Louis, Mo.
Lattimer, W. F., O/C Clms.	Norwood & St. Lawrence R. R. Co., Norfolk, N. Y.
Laughton, Ed., Aud. of Traff.	Lehigh Valley R. R. Co., Philadelphia, Pa.
Leber, Geo. A., Auditor	Trans-Mississippi Term. R. R. Co., New Orleans, La.
Livsey, J. T., F. C. A.	Savannah & Atlanta Ry., Savannah, Ga.
Logan, W. C., Gen. Aud.	Fort Worth & Denver City Railway Co., Ft. Worth, Texas. Wichita Valley Railway Co., Ft. Worth, Tex.
Longfield, F. B., A. F. R.	Chicago Great West. R. R. Co., Chicago, Ill.
Lucas, Henry, Auditor	Chicago, Rock Island & Gulf Ry. Co., Ft. Worth, Tex.
Lumpkin, D., Traff. Mgr.	Durham & Southern Ry. Co., Durham, N. C.
Macdowell, Walter, Aud. Rec.	Norfolk & Western Ry. Co., Roanoke, Va. Tug River & Kentucky R. R. Co., Roanoke, Va.
Mack, A. B., Gen. Mgr.	Williamson & Pond Creek R. R. Co., Roanoke, Va.
Main, F. W., A. F. O/C Clms.	Lakeside & Marblehead R. R. Co., Cleveland, O.
Malone, R. F., Auditor	Chicago, R. I. & Pac. Ry. Co., Chicago, Ill.
Manning, R. H., Auditor	Kansas City Northwestern R. R., Kansas City, Kan.
Marsh, Philip, Aud.	Mascot & Western R. R., El Paso, Texas. St. Louis & O'Fallon Ry. Co., St. Louis, Mo.
Matheson, A. C., Auditor	Chesapeake Steamship Co., Baltimore, Md.
Matteson, A. S., Frt. Clm. Agt.	Detroit & Mackinac Railroad, Detroit, Mich.
McCaa, B. B., Aud. Frt. Accts.	Charlotte, Monroe & Col. R. R., Portsmouth, Va. Chesterfield & Lancaster R. R., Portsmouth, Va. East & West Coast R. R., Portsmouth, Va. Florida Cen. & Gulf R. R., Portsmouth, Va.

McCaa, B. B., Aud. Frt. Accts. (Cont'd)	Raleigh & Charleston R. R., Portsmouth, Va.
	Seaboard Air Line Ry. Co., Portsmouth, Va.
	Tampa & Gulf Coast R. R., Portsmouth, Va.
	Tampa Northern R. R., Portsmouth, Va.
McCarthy, H., Supt.	Minnesota Transfer Ry. Co., St. Paul, Minn.
McClaine, W. W., Treas. & Aud.	Winchester & Western R. R. Co., Winchester, Va.
McCoy, J. A., A. G. F. & P. A.	North Louisiana & Gulf R. R., Hodge, La.
McCulloch, W. T., Aud. of Rev.	New York Central R. R. Co., New York City.
	Ottawa & New York Ry. Co., New York City.
McDuffie, G. E., A. F. A. (Agency Clms.)	Direct Navigation Co., Houston, Tex.
	Gal., Harrisburg & San Ant. Ry. Co., Houston, Tex.
	Houston & Shreveport R. R. Co., Houston, Tex.
	Houston & Texas Central R. R. Co., Houston, Tex.
	Houston East & West Tex. Ry. Co., Houston, Tex.
	Southern Pacific Terminal Co., Houston, Tex.
	Texas & New Orleans R. R. Co., Houston, Tex.
McGuigan, W. L., Auditor	Buffalo & Susquehanna R. R. Corp., Wellsville, N. Y.
McIlvaine, F. B., Aud. F. O/C Clms.	Chicago, Kal. & Sag. Ry. Co., Detroit, Mich.
	Michigan Central R. R. Co., Detroit, Mich.
McLeod, D. W., Auditor	Gulf, Colorado & Santa Fe Ry. Co., Galveston, Tex.
McMillan, H. P., Aud. (Agency Relief Clms.)	San Antonio, Uvalde & Gulf R. R., San Antonio, Tex.
Meador, J. L., Auditor	DeKalb & Western Ry. Co., Electric Mills, Miss.
Mersen, J. T., Aud. Frt. Accts.	Minneapolis & St. Louis R. R. Co., Minneapolis, Minn.
Meyer, A. E., Auditor	Panhandle & Santa Fe Railway Co., Amarillo, Tex.
Meyer, S. S., Auditor	Denver & Salt Lake Railroad Co., Denver, Colo.
Milby, Wm. T., Frt. Clm. Agt.	Detroit & Cleveland Nav. Co., Detroit, Mich.
Miller, G. A., F. C. A.	Detroit & Toledo Shore Line R. R. Co., Detroit, Mich.
Moberg, T. D., Auditor	Rock Island Southern Ry., Rock Island, Ill.
Modisett, H. M., Traff. Mgr.	St. Louis & Hannibal R. R. Co., Hannibal, Mo.
Molander, A. L., Gen. Mgr.	Minneapolis, Red Lake & Manitoba Ry. Co., Bemidji, Minn.
Moore, Jno. L., Sec. & Aud.	Monongahela Connecting R. R. Co., Pittsburgh, Pa.
Moors, H. M., F. C. A.	Iberia & Vermillion R. R. Co., New Orleans, La.
	Louisiana Western R. R. Co., New Orleans, La.
	Morgan's La. & Tex. R. R. & Stmshp. Co., New Orleans, La.

Moors, H. M., F. C. A. (<i>Cont'd</i>)	Southern Pac. Co., Lines in La., New Orleans, La.
Moran, A. J., Aud. Frt. Accts.	Bath & Hammondsport R. R. Co., New York City.
	Chicago & Erie R. R. Co., New York City.
	Erie Railroad Co., New York City.
	New Jersey & New York R. R. Co., New York City.
	New York, Sus. & W. R. R. Co., New York City.
Morris, E. C., Gen. Aud.	The Pullman Company, Chicago, Ill.
Morrison, T. C., Auditor	New York Dock Railway, Brooklyn, N. Y.
Moses, F. A., Frt. Clm. Agt.	Tennessee Central R. R. Co., Nashville, Tenn.
Mueller, R. A., Frt. Aud.	Minn., St. P. & St. Ste. Marie Ry. Co., Minneapolis, Minn.
Mullock, Wm., F. C. A.	New York, Ont. & West. Ry. Co., New York City.
Myers, J. B., Auditor	Montana Wyoming & Sou. R. R., Belfry, Mont.
	N. Y., Westchester & Boston Ry. Co., New York City.
Nagle, C. L., Auditor	Central of Ga. Ry. Co., Savannah, Ga.
Naylor, F. H., Aud. of Traff.	Louisville & Wadley R. R. Co., Savannah, Ga.
	Ocean Steamship Co. of Savannah, Savannah, Ga.
	Sylvania Central Ry. Co., Savannah, Ga.
	Wadley Southern Ry. Co., Savannah, Ga.
	Wrightsville & Tennille R. R. Co., Savannah, Ga.
Nees, Geo. A., Auditor	Mississippi River & Bonne Terre Ry. Co., Bonne Terre, Mo.
	St. Francois Co. R. R. Co., Bonne Terre, Mo.
	Wisconsin & Northern R. R. Co., Appleton, Wis.
Nelson, C. C., Gen. Aud.	Long Island Railroad Co., New York City.
Nichols, F. W., Aud. Rev.	Grand Trunk Ry. System, Western Lines, Detroit, Mich.
Niemann, F. W., Aud. Rev.	Grand Trunk Western Lines, Detroit, Mich.
	Union Pacific Railroad, Omaha, Neb.
Ochiltree, H. B., Aud. Frt. Accts.	Northern Pac. Ry. Co., St. Paul, Minn.
Onslow, R. V., Aud. Frt. O/C Clms.	Chicago & Eastern Ill. R. R., Chicago, Ill.
O'Reilly, E. E., Aud. F. & P. A.	Western Maryland Ry. Co., Baltimore, Md.
Overman, P. L., Aud. Traff.	
	Canadian National Railways, Toronto, Ont., Canada.
Parker, H. F., Aud. Frt. O/C	Canadian Northern Railway, Toronto, Ont., Canada.

Parker, H. F., Aud. Frt. O/C (Cont'd)	Duluth, Winnipeg & Pac. Ry., Toronto, Ont., Canada.
Parkhurst, P. W., Secy. & G. M.	Halifax & South Western Ry., Toronto, Ont., Canada.
Parks, S. J., A. F. A.	Niagara, St. Catharines & Tor. Ry., Toronto, Ont., Canada.
Patterson, W. B., Aud. Rev.	Wash. Western Ry. Co., Three Lakes, Wn.
Peabody, W. P., Auditor	Wabash Railway Company, St. Louis, Mo.
Petersen, C., Aud. Frt. Accts.	Chi., Indianapolis & Louisville Ry. Co., Chicago, Ill.
Pet, E. J. L., Frt. Clm. Agt.	The Colorado & Wyoming Ry. Co., Denver, Colo.
Pennebaker, C. T., Auditor	Boston & Albany Railroad, Boston, Mass.
Phillips, C. F., F. C. A.	Midland Valley R. R. Co., Muskogee, Okla.
Pickard, W. H., Traffic Mgr.	Union Railway Company, Memphis, Tenn.
Pierce, E., Traff. Mgr.	Toledo & Western R. R., Sylvania, Ohio.
Plant, A. E., Local Aud.	Chautauqua Traction Co., Jamestown, N. Y.
Pomar, T. V., Comptroller	Jamestown, Westfield & N. W. R. R. Co., Jamestown, N. Y.
Pontius, D. W., Gen. Mgr.	Birmingham & Southeastern Ry. Co., Union Springs, Ala.
Pooser, W. J., Auditor	Grand Trunk Ry. System, New Eng. Lines, Portland, Me.
Power, W. D., G. F. & P. A.	Florida East Coast Ry. Co., St. Augustine, Fla.
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